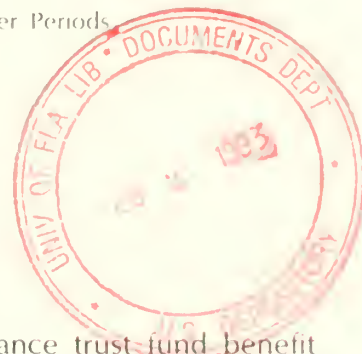




# Monthly Treasury Statement

of Receipts and Outlays  
of the United States Government

For Fiscal Year 1993 Through December 31, 1992, and Other Periods

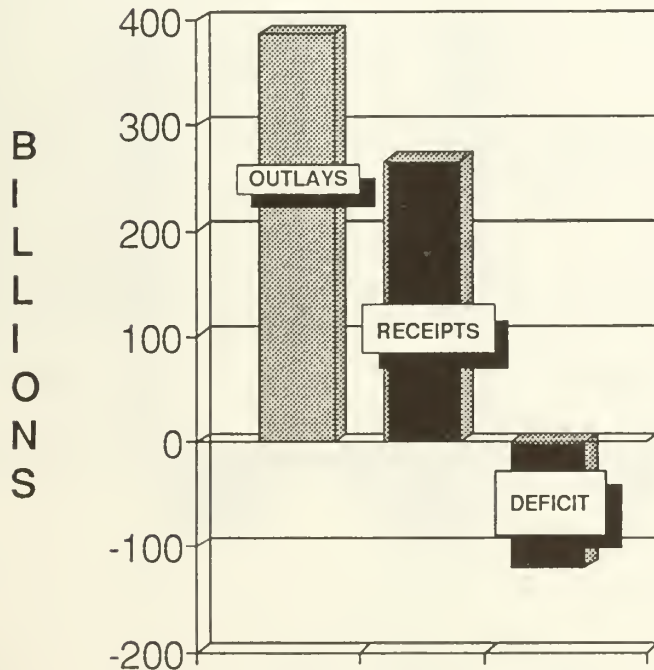


## Highlight

Federal old-age and survivors insurance trust fund and Federal disability insurance trust fund benefit payments for January 3, 1993, were accelerated to December 31, 1992.

This issue includes the semi-annual interest payment to trust funds investing in government securities.

### RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH DECEMBER 1992



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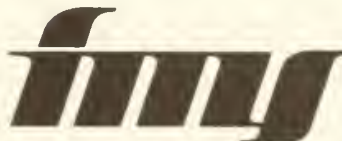
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Compiled and Published by

Department of the Treasury  
Financial Management Service 

# Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

## Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results, and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

## Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e. receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis. receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

## Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

## Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

**Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1992 and 1993, by Month**

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (—)
<b>FY 1992</b>			
October .....	78,068	114,660	36,592
November .....	73,194	117,878	44,684
December .....	103,662	106,199	2,537
January .....	104,094	119,758	15,664
February .....	62,218	111,391	49,174
March .....	73,087	123,799	50,712
April .....	138,503	123,894	—14,609
May .....	62,303	109,089	46,786
June .....	120,920	117,137	—3,783
July .....	79,080	122,226	43,146
August .....	78,218	102,920	24,702
September .....	118,344	112,944	—5,400
<b>Year-to-Date .....</b>	<b>1,091,692</b>	<b>1,381,895</b>	<b>290,203</b>
<b>FY 1993</b>			
October .....	76,833	<sup>1</sup> 125,621	<sup>1</sup> 48,788
November .....	74,635	107,365	32,730
December .....	113,757	152,702	38,945
<b>Year-to-Date .....</b>	<b>265,225</b>	<b>385,688</b>	<b>120,463</b>

<sup>1</sup>Includes a reclassification of \$77 million for the Disaster Assistance Liquidating Account, Federal Emergency Management Agency from a non-budgetary status to budget outlays.

**Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, December 1992 and Other Periods**

(\$ millions)					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year <sup>1</sup>	Prior Fiscal Year to Date (1992)	Budget Estimates Next Fiscal Year (1994) <sup>1</sup>
Total on-budget and off-budget results					
Total receipts	113 757	265 225	1 162 934	254 924	1 253 101
On-budget receipts	89 661	195 939	838 919	188 286	906 370
Off-budget receipts	24 096	69 286	324 015	66 638	346 731
Total outlays	152 702	385 688	1 503 886	338 737	1 527 340
On-budget outlays	116 641	303 868	1 238 659	285 755	1 250 928
Off-budget outlays	36 061	81 821	265 227	52 982	276 412
Total surplus (-) or deficit ( )	38 945	120 463	340 952	83 813	274 239
On-budget surplus (-) or deficit (-)	-26 980	-107 929	-399 740	-97 469	344 558
Off-budget surplus (-) or deficit ( )	-11 965	-12 535	+58 788	+13 656	+70 319
Total on-budget and off-budget financing	38 945	120 463	340 952	83 813	274 239
Means of financing					
Borrowing from the public	21 078	81 494	342 265	89 997	274 796
Reduction of operating cash, increase (-)	-3 176	28 899		-7 297	
By other means	21 042	10 071	-1 313	1 114	557

These figures are based on the Mid-Session Review, *The President's Budget and Economic Growth Agenda* released by the Office of Management and Budget on July 24, 1992.

No Transactions  
Note: Details may not add to totals due to rounding.

**Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1992 and 1993**

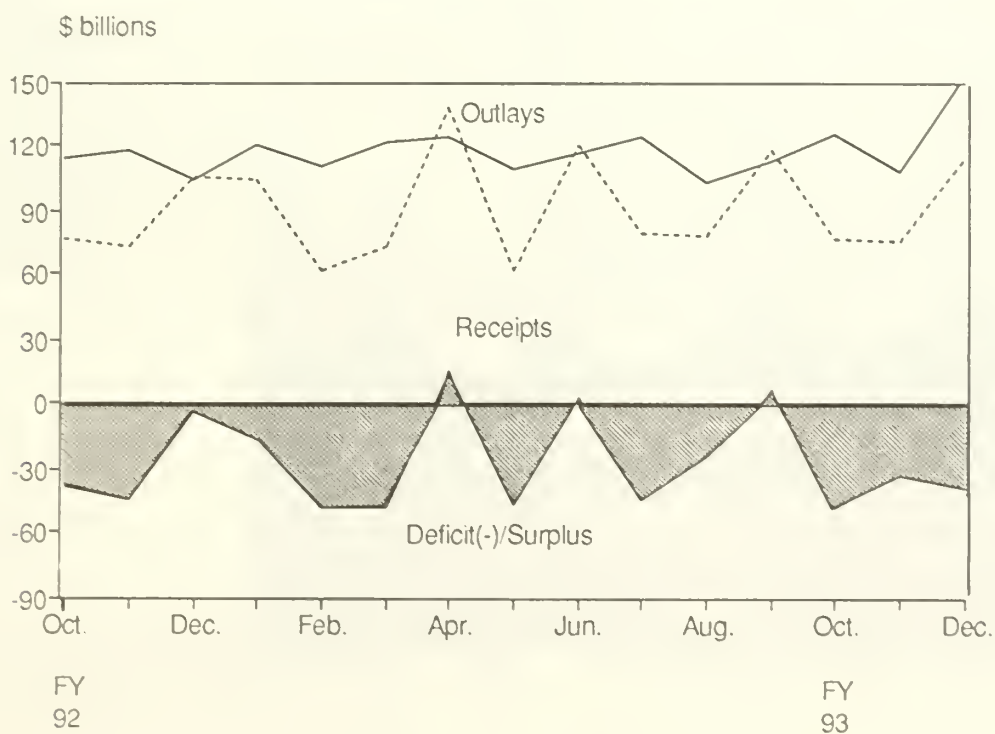




Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1992 and 1993

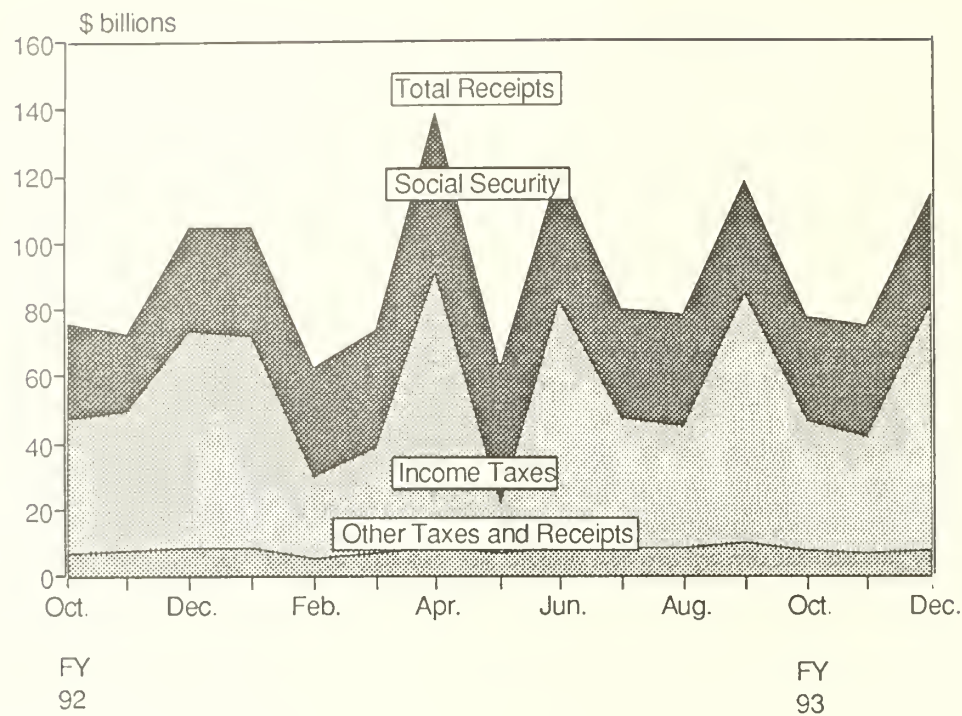


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1992 and 1993

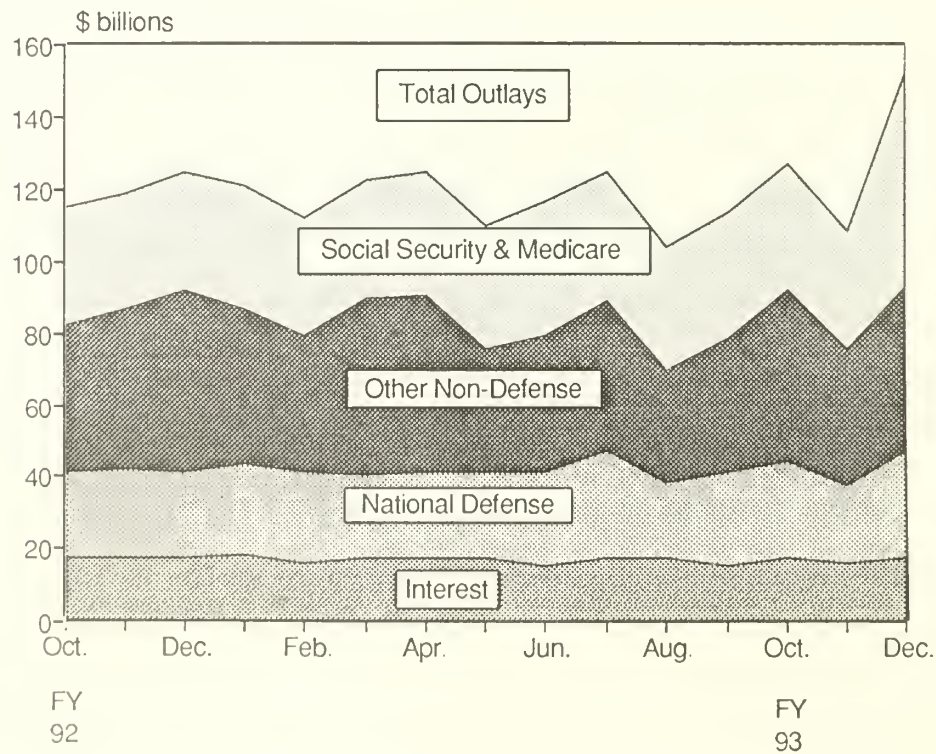


Table 3. Summary of Receipts and Outlays of the U.S. Government, December 1992 and Other Periods

[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year <sup>1</sup>
<b>Budget Receipts</b>				
Individual income taxes	51,172	121,559	114,007	506,981
Corporation income taxes	22,950	26,525	23,713	112,159
Social insurance taxes and contributions				
Employment taxes and contributions (off-budget)	24,096	69,286	66,638	324,015
Employment taxes and contributions (on-budget)	7,156	20,365	19,636	89,832
Unemployment insurance	245	3,549	3,492	25,528
Other retirement contributions	421	1,213	1,167	5,109
Excise taxes	4,014	11,766	11,491	48,037
Estate and gift taxes	959	2,940	2,650	12,842
Customs duties	1,539	4,708	4,424	18,075
Miscellaneous receipts	1,206	3,314	7,705	20,357
<b>Total Receipts</b>	<b>113,757</b>	<b>265,225</b>	<b>254,924</b>	<b>1,162,934</b>
(On-budget)	89,661	195,939	188,286	838,919
(Off-budget)	24,096	69,286	66,638	324,015
<b>Budget Outlays</b>				
Legislative Branch	193	608	616	2,785
The Judiciary	183	480	446	2,792
Executive Office of the President	14	54	51	255
Funds Appropriated to the President	813	5,671	3,941	11,580
Department of Agriculture	6,645	19,319	18,063	62,337
Department of Commerce	228	802	675	2,882
Department of Defense—Military	28,946	274,842	70,640	278,006
Department of Defense—Civil	2,509	7,508	6,967	29,260
Department of Education	2,664	7,672	7,269	30,781
Department of Energy	1,549	4,654	4,438	16,232
Department of Health and Human Services, except Social Security	24,873	69,436	63,413	290,789
Department of Health and Human Services, Social Security	48,962	95,882	66,759	296,912
Department of Housing and Urban Development	2,232	6,876	6,137	26,128
Department of the Interior	447	1,645	1,813	6,544
Department of Justice	849	2,977	2,782	10,366
Department of Labor	3,869	10,367	8,462	38,914
Department of State	529	1,794	1,361	5,209
Department of Transportation	2,966	8,875	8,225	34,512
Department of the Treasury:				
Interest on the Public Debt	51,678	92,162	91,158	307,463
Other	537	-227	-2,173	3,312
Department of Veterans Affairs	4,125	9,902	9,700	34,180
Environmental Protection Agency	510	1,461	1,641	6,156
General Services Administration	734	421	282	1,320
National Aeronautics and Space Administration	1,266	3,681	3,752	14,086
Office of Personnel Management	2,986	8,662	8,682	37,499
Small Business Administration	44	252	209	392
Other independent agencies:				
Resolution Trust Corporation	-1,392	-7,598	-9,452	42,457
Other	989	35,615	8,564	30,251
Allowances				
Undistributed offsetting receipts:				
Interest	-34,461	-39,856	-37,013	-81,975
Other	-2,783	-2,247	-8,671	-37,539
<b>Total outlays</b>	<b>152,702</b>	<b>385,688</b>	<b>338,737</b>	<b>1,503,886</b>
(On-budget)	116,641	303,868	285,755	1,238,659
(Off-budget)	36,061	81,821	52,982	265,227
<b>Surplus (+) or deficit (-)</b>	<b>-38,945</b>	<b>-120,463</b>	<b>-83,813</b>	<b>-340,952</b>
(On-budget)	-26,980	-107,929	-97,469	-399,740
(Off-budget)	-11,965	-12,535	+13,656	+58,788

<sup>1</sup>These figures are based on the *Mid-Session Review: The President's Budget and Economic Growth Agenda*, released by the Office of Management and Budget on July 24, 1992.

<sup>2</sup>Includes an adjustment of \$286 million to correct an agency reporting error for October 1992.

<sup>3</sup>Includes a reclassification of \$77 million for the Disaster Assistance Liquidating Account Federal Emergency Management, from a non-budgetary status to budget outlays.

No Transactions  
Note: Details may not add to totals due to rounding.

Table 4. Receipts of the U.S. Government, December 1992 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
<b>Individual income taxes:</b>									
Withheld .....	48,189			115,789			109,682		
Presidential Election Campaign Fund .....	(*)			(*)			(*)		
Other .....	3,666			9,023			8,082		
<b>Total—Individual income taxes .....</b>	<b>51,855</b>	<b>683</b>	<b>51,172</b>	<b>124,812</b>	<b>3,253</b>	<b>121,559</b>	<b>117,764</b>	<b>3,757</b>	<b>114,007</b>
<b>Corporation income taxes .....</b>	<b>23,721</b>	<b>772</b>	<b>22,950</b>	<b>30,324</b>	<b>3,799</b>	<b>26,525</b>	<b>28,571</b>	<b>4,857</b>	<b>23,713</b>
<b>Social insurance taxes and contributions:</b>									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes .....	21,765		21,765	62,591		62,591	60,185		60,185
Self-Employment Contributions Act taxes .....									
Deposits by States .....	1		1	-10		-10	5		5
Other .....	(*)		(*)	(*)		(*)	(*)		(*)
<b>Total—FOASI trust fund .....</b>	<b>21,766</b>		<b>21,766</b>	<b>62,581</b>		<b>62,581</b>	<b>60,190</b>		<b>60,190</b>
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes .....	2,331		2,331	6,706		6,706	6,448		6,448
Self-Employment Contributions Act taxes .....									
Receipts from railroad retirement account .....									
Deposits by States .....	-1		-1	-1		-1	(*)		(*)
Other .....									
<b>Total—FDI trust fund .....</b>	<b>2,330</b>		<b>2,330</b>	<b>6,705</b>		<b>6,705</b>	<b>6,448</b>		<b>6,448</b>
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes .....	6,836		6,836	19,461		19,461	18,719		18,719
Self-Employment Contributions Act taxes .....									
Receipts from Railroad Retirement Board .....									
Deposits by States .....	-3		-3	-3		-3	1		1
<b>Total—FHI trust fund .....</b>	<b>6,833</b>		<b>6,833</b>	<b>19,458</b>		<b>19,458</b>	<b>18,720</b>		<b>18,720</b>
Railroad retirement accounts:									
Rail industry pension fund .....	158	(*)	158	481	7	474	467	1	466
Railroad Social Security equivalent benefit .....	165		165	433		433	450		450
<b>Total—Employment taxes and contributions .....</b>	<b>31,252</b>	<b>(*)</b>	<b>31,252</b>	<b>89,658</b>	<b>7</b>	<b>89,651</b>	<b>86,275</b>	<b>1</b>	<b>86,274</b>
Unemployment insurance:									
State taxes deposited in Treasury .....	202		202	2,831		2,831	2,540		2,540
Federal Unemployment Tax Act taxes .....	46	4	42	685	16	669	901	21	880
Railroad unemployment taxes .....	1		1	23		23	43		43
Railroad debt repayment .....	(*)		(*)	26		26	29		29
<b>Total—Unemployment insurance .....</b>	<b>249</b>	<b>4</b>	<b>245</b>	<b>3,565</b>	<b>16</b>	<b>3,549</b>	<b>3,513</b>	<b>21</b>	<b>3,492</b>
Other retirement contributions:									
Federal employees retirement — employee contributions .....	410		410	1,186		1,186	1,141		1,141
Contributions for non-federal employees .....	11		11	26		26	27		27
<b>Total—Other retirement contributions .....</b>	<b>421</b>		<b>421</b>	<b>1,213</b>		<b>1,213</b>	<b>1,167</b>		<b>1,167</b>
<b>Total—Social insurance taxes and contributions .....</b>	<b>31,922</b>	<b>4</b>	<b>31,918</b>	<b>94,436</b>	<b>23</b>	<b>94,413</b>	<b>90,955</b>	<b>22</b>	<b>90,933</b>
<b>Excise taxes:</b>									
Miscellaneous excise taxes <sup>1</sup> .....	2,183	-65	2,248	6,315	99	6,216	6,021	136	5,884
Airport and airway trust fund .....	350	5	345	1,211	5	1,206	1,235	7	1,228
Highway trust fund .....	1,467	98	1,369	4,287	99	4,188	4,398	176	4,222
Black lung disability trust fund .....	52		52	156		156	156		156
<b>Total—Excise taxes .....</b>	<b>4,052</b>	<b>39</b>	<b>4,014</b>	<b>11,969</b>	<b>204</b>	<b>11,766</b>	<b>11,810</b>	<b>319</b>	<b>11,491</b>
<b>Estate and gift taxes .....</b>	<b>989</b>	<b>30</b>	<b>959</b>	<b>3,016</b>	<b>75</b>	<b>2,940</b>	<b>2,735</b>	<b>85</b>	<b>2,650</b>
<b>Customs duties .....</b>	<b>1,595</b>	<b>57</b>	<b>1,539</b>	<b>4,910</b>	<b>202</b>	<b>4,708</b>	<b>4,642</b>	<b>217</b>	<b>4,424</b>
<b>Miscellaneous Receipts:</b>									
Deposits of earnings by Federal Reserve banks .....	859		859	2,367		2,367	6,959		6,959
All other .....	347	(*)	346	949	1	948	747	1	746
<b>Total — Miscellaneous receipts .....</b>	<b>1,206</b>	<b>(*)</b>	<b>1,206</b>	<b>3,315</b>	<b>1</b>	<b>3,314</b>	<b>7,706</b>	<b>1</b>	<b>7,705</b>
<b>Total — Receipts .....</b>	<b>115,341</b>	<b>1,584</b>	<b>113,757</b>	<b>272,782</b>	<b>7,557</b>	<b>265,225</b>	<b>264,183</b>	<b>9,259</b>	<b>254,924</b>
<b>Total — On-budget .....</b>	<b>91,244</b>	<b>1,584</b>	<b>89,661</b>	<b>203,495</b>	<b>7,557</b>	<b>195,939</b>	<b>197,545</b>	<b>9,259</b>	<b>188,286</b>
<b>Total — Off-budget .....</b>	<b>24,096</b>		<b>24,096</b>	<b>69,286</b>		<b>69,286</b>	<b>66,638</b>		<b>66,638</b>

<sup>1</sup>Includes amounts for windfall profits tax pursuant to P.L. 96-223  
No Transactions

(\*) Less than \$500,000.

Note: Details may not add to totals due to rounding



**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods**  
[ \$ millions ]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Legislative Branch:</b>									
Senate	36	( * )	36	105	( * )	105	108	( * )	107
House of Representatives	60	( * )	60	190	( * )	190	201	( * )	200
Joint items	6		6	19		19	21		21
Congressional Budget Office	2		2	5		5	6		6
Architect of the Capitol	18	1	16	66	4	62	62	4	58
Library of Congress	17		17	76		76	71		71
Government Printing Office:									
Revolving fund (net)	11		11	7		7	8		8
General fund appropriations	11		11	29		29	21		21
General Accounting Office	34		34	117		117	109		109
United States Tax Court	2		2	8		8	8		8
Other Legislative Branch agencies	2		2	8		8	10		10
Proprietary receipts from the public		1	-1		2	-2		1	-1
Intrabudgetary transactions	-3		-3	-3		-3	-1		-1
<b>Total—Legislative Branch</b>	<b>195</b>	<b>2</b>	<b>193</b>	<b>613</b>	<b>6</b>	<b>608</b>	<b>622</b>	<b>6</b>	<b>616</b>
<b>The Judiciary:</b>									
Supreme Court of the United States	3		3	6		6	9		9
Courts of Appeals, District Courts, and other judicial services	176	( * )	176	470	( * )	470	430	( * )	430
Other	3		3	4		4	7		7
<b>Total—The Judiciary</b>	<b>183</b>	<b>( * )</b>	<b>183</b>	<b>480</b>	<b>( * )</b>	<b>480</b>	<b>446</b>	<b>( * )</b>	<b>446</b>
<b>Executive Office of the President:</b>									
Compensation of the President and the White House Office	2		2	9		9	8		8
Office of Management and Budget	3		3	13		13	12		12
Other	9		9	32		32	31		31
<b>Total—Executive Office of the President</b>	<b>14</b>		<b>14</b>	<b>54</b>		<b>54</b>	<b>51</b>		<b>51</b>
<b>Funds Appropriated to the President:</b>									
International Security Assistance:									
Guaranty reserve fund	91	78	13	249	131	118	261	157	104
Foreign military financing grants	335		335	2,499		2,499	1,207		1,207
Economic support fund	218		218	1,703		1,703	985		985
Military assistance	-1		-1	-8		-8	6		6
Peacekeeping Operations	8		8	10		10	10		10
Other	2		2	8		8	8		8
Proprietary receipts from the public		54	-54		83	-83		82	-82
<b>Total—International Security Assistance</b>	<b>653</b>	<b>133</b>	<b>521</b>	<b>4,461</b>	<b>214</b>	<b>4,247</b>	<b>2,478</b>	<b>240</b>	<b>2,238</b>
International Development Assistance:									
Multilateral Assistance:									
Contributions to the International Development Association				186		186	236		236
International organizations and programs	22		22	140		140	116		116
Other	58		58	240		240	219		219
<b>Total—Multilateral Assistance</b>	<b>80</b>		<b>80</b>	<b>566</b>		<b>566</b>	<b>570</b>		<b>570</b>
Agency for International Development:									
Functional development assistance program	144		144	376		376	385		385
Sub-Saharan Africa development assistance	47		47	158		158	113		113
Operating expenses	37		37	107		107	103		103
Payment to the Foreign Service retirement and disability fund									
Other	37	6	31	124	16	109	165	8	157
Proprietary receipts from the public		142	-142		232	-232		142	-142
Intrabudgetary transactions									
<b>Total—Agency for International Development</b>	<b>265</b>	<b>147</b>	<b>117</b>	<b>766</b>	<b>248</b>	<b>518</b>	<b>765</b>	<b>150</b>	<b>615</b>
Peace Corps	17		17	55		55	51		51
Overseas Private Investment Corporation	5	14	-9	12	67	-55	14	50	-36
Other	11	( * )	11	21	1	20	14	1	13
<b>Total—International Development Assistance</b>	<b>378</b>	<b>162</b>	<b>216</b>	<b>1,420</b>	<b>316</b>	<b>1,105</b>	<b>1,414</b>	<b>201</b>	<b>1,213</b>
International Monetary Programs	85		85	703		703	-410		-410
Military Sales Programs:									
Special defense acquisition fund	27	32	-5	78	74	4	82	77	6
Foreign military sales trust fund	1,133		1,133	2,962		2,962	3,180		3,180
Kuwait civil reconstruction trust fund	2		2	3		3	93	54	40
Proprietary receipts from the public		1,142	-1,142		3,359	-3,359		2,326	-2,326
Other	3		3	6		6	1		1
<b>Total—Funds Appropriated to the President</b>	<b>2,281</b>	<b>1,468</b>	<b>813</b>	<b>9,634</b>	<b>3,963</b>	<b>5,671</b>	<b>6,838</b>	<b>2,897</b>	<b>3,941</b>

**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Agriculture:</b>									
Agricultural Research Service .....	66	.....	66	203	.....	203	181	.....	181
Cooperative State Research Service .....	41	.....	41	109	.....	109	101	.....	101
Extension Service .....	32	.....	32	94	.....	94	92	.....	92
Animal and Plant Health Inspection Service .....	39	.....	39	124	.....	124	97	.....	97
Food Safety and Inspection Service .....	34	.....	34	122	.....	122	120	.....	120
Agricultural Marketing Service .....	21	.....	21	252	1	251	246	4	242
Soil Conservation Service .....	70	.....	70	230	.....	230	210	.....	210
Agricultural Stabilization and Conservation Service:									
Conservation programs .....	35	.....	35	1,703	.....	1,703	1,664	.....	1,664
Other .....	62	.....	62	160	.....	160	141	.....	141
Foreign assistance programs .....	56	.....	56	106	.....	106	135	.....	135
<b>Farmers Home Administration:</b>									
Public enterprise funds:									
Agricultural credit insurance fund .....	21	259	-238	250	536	-286	494	709	-215
Rural housing insurance fund .....	104	347	-244	702	875	-174	1,231	761	470
Rural development insurance fund .....	59	57	2	256	121	135	289	129	161
Other .....	5	(* *)	5	8	1	7	6	1	5
Salaries and expenses .....	45	.....	45	158	.....	158	152	.....	152
Rural water and waste disposal grants .....	22	.....	22	70	.....	70	50	.....	50
Other .....	7	.....	7	27	.....	27	21	.....	21
<b>Total—Farmers Home Administration .....</b>	<b>262</b>	<b>663</b>	<b>-401</b>	<b>1,470</b>	<b>1,533</b>	<b>-63</b>	<b>2,244</b>	<b>1,599</b>	<b>645</b>
Rural Electrification Administration .....	473	533	-60	649	1,136	-488	660	783	-123
Federal Crop Insurance Corporation .....	98	21	77	277	298	-22	413	213	200
Commodity Credit Corporation:									
Price support and related programs .....	3,769	478	3,291	8,344	1,177	7,166	6,667	1,138	5,529
National Wool Act Program .....	-3	.....	-3	1	.....	1	1	.....	1
<b>Food and Nutrition Service:</b>									
Food stamp program .....	2,035	.....	2,035	6,052	.....	6,052	5,601	.....	5,601
State child nutrition payments .....	658	.....	658	1,778	.....	1,778	1,675	.....	1,675
Women, infants and children programs .....	274	.....	274	759	.....	759	667	.....	667
Other .....	32	.....	32	199	.....	199	224	.....	224
<b>Total—Food and Nutrition Service .....</b>	<b>2,999</b>	.....	<b>2,999</b>	<b>8,788</b>	.....	<b>8,788</b>	<b>8,167</b>	.....	<b>8,167</b>
<b>Forest Service:</b>									
National forest system .....	149	.....	149	390	.....	390	379	.....	379
Forest service permanent appropriations .....	101	.....	101	133	.....	133	139	.....	139
Other .....	108	.....	108	415	.....	415	358	.....	358
<b>Total—Forest Service .....</b>	<b>358</b>	.....	<b>358</b>	<b>938</b>	.....	<b>938</b>	<b>876</b>	.....	<b>876</b>
Other .....	53	3	50	166	8	158	152	7	145
Proprietary receipts from the public .....	.....	120	-120	.....	262	-262	.....	359	-359
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>Total—Department of Agriculture .....</b>	<b>8,464</b>	<b>1,818</b>	<b>6,645</b>	<b>23,735</b>	<b>4,416</b>	<b>19,319</b>	<b>22,166</b>	<b>4,103</b>	<b>18,063</b>
<b>Department of Commerce:</b>									
Economic Development Administration .....	18	4	14	67	8	60	45	12	34
Bureau of the Census .....	16	.....	16	104	.....	104	90	.....	90
Promotion of Industry and Commerce .....	22	.....	22	75	.....	75	72	.....	72
<b>Science and Technology:</b>									
National Oceanic and Atmospheric Administration .....	148	7	141	468	8	460	416	9	407
Patent and Trademark Office .....	(* *)	.....	(* *)	17	.....	17	24	.....	24
National Institute of Standards and Technology .....	31	.....	31	66	.....	66	51	.....	51
Other .....	11	3	8	24	9	15	26	.....	26
<b>Total—Science and Technology .....</b>	<b>190</b>	<b>10</b>	<b>180</b>	<b>576</b>	<b>17</b>	<b>559</b>	<b>518</b>	<b>9</b>	<b>509</b>
Other .....	6	.....	6	34	.....	34	16	.....	16
Proprietary receipts from the public .....	.....	10	-10	.....	29	-29	.....	44	-44
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	-1	.....	-1
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	(* *)	(* *)
<b>Total—Department of Commerce .....</b>	<b>252</b>	<b>24</b>	<b>228</b>	<b>856</b>	<b>54</b>	<b>802</b>	<b>740</b>	<b>65</b>	<b>675</b>



**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Defense—Military:</b>									
Military personnel:									
Department of the Army	3,269	.....	3,269	7,976	.....	7,976	8,792	.....	8,792
Department of the Navy	3,336	.....	3,336	7,858	.....	7,858	7,939	.....	7,939
Department of the Air Force	2,514	.....	2,514	6,100	.....	6,100	5,890	.....	5,890
Total—Military personnel	9,118	.....	9,118	21,934	.....	21,934	22,621	.....	22,621
Operation and maintenance:									
Department of the Army	2,250	.....	2,250	6,183	.....	6,183	7,096	.....	7,096
Department of the Navy	2,181	.....	2,181	5,644	.....	5,644	6,574	.....	6,574
Department of the Air Force	2,323	.....	2,323	5,976	.....	5,976	6,229	.....	6,229
Defense agencies	1,387	.....	1,387	4,129	.....	4,129	1,951	.....	1,951
Total—Operation and maintenance	8,140	.....	8,140	21,931	.....	21,931	21,850	.....	21,850
Procurement:									
Department of the Army	985	.....	985	3,073	.....	3,073	3,311	.....	3,311
Department of the Navy	3,007	.....	3,007	7,410	.....	7,410	8,168	.....	8,168
Department of the Air Force	2,741	.....	2,741	6,694	.....	6,694	6,464	.....	6,464
Defense agencies	241	.....	241	823	.....	823	904	.....	904
Total—Procurement	6,974	.....	6,974	18,000	.....	18,000	18,847	.....	18,847
Research, development, test, and evaluation:									
Department of the Army	524	.....	524	1,432	.....	1,432	1,511	.....	1,511
Department of the Navy	606	.....	606	1,693	.....	1,693	1,793	.....	1,793
Department of the Air Force	1,349	.....	1,349	3,754	.....	3,754	3,237	.....	3,237
Defense agencies	857	.....	857	2,212	.....	2,212	1,903	.....	1,903
Total—Research, development, test and evaluation	3,337	.....	3,337	9,092	.....	9,092	8,444	.....	8,444
Military construction:									
Department of the Army	129	.....	129	287	.....	287	167	.....	167
Department of the Navy	110	.....	110	249	.....	249	230	.....	230
Department of the Air Force	125	.....	125	379	.....	379	228	.....	228
Defense agencies	135	.....	135	412	.....	412	260	.....	260
Total—Military construction	500	.....	500	1,327	.....	1,327	885	.....	885
Family housing:									
Department of the Army	111	.....	111	284	.....	284	336	.....	336
Department of the Navy	68	.....	68	195	.....	195	181	.....	181
Department of the Air Force	77	.....	77	202	.....	202	188	.....	188
Defense agencies	9	1	8	20	1	19	8	.....	8
Revolving and management funds:									
Department of the Army	168	.....	168	31	.....	31	64	.....	64
Department of the Navy	17	.....	17	41	.....	41	22	.....	22
Department of the Air Force	(*)	.....	(*)	(*)	.....	(*)	7	.....	7
Defense agencies	491	(*)	490	1,619	1	1,618	778	.....	778
Trust funds:									
Department of the Army	(*)	(*)	(*)	(*)	(*)	(*)	(*)	.....	(*)
Department of the Navy	4	2	3	15	5	9	14	6	8
Department of the Air Force	5	5	-1	12	11	(*)	10	12	-2
Defense agencies	9	.....	9	15	.....	15	-27	.....	-27
Proprietary receipts from the public:									
Department of the Army	.....	84	-84	.....	99	-99	.....	-11	11
Department of the Navy	.....	-9	9	.....	122	-122	.....	111	-111
Department of the Air Force	.....	29	-29	.....	126	-126	.....	107	-107
Defense agencies	.....	-35	35	.....	3	-3	.....	30	-30
Intrabudgetary transactions:									
Department of the Army	-1	.....	-1	121	.....	121	231	.....	231
Department of the Navy	-12	.....	-12	807	.....	807	503	.....	503
Department of the Air Force	18	.....	18	38	.....	38	21	.....	21
Defense agencies:									
Defense cooperation account	-3	.....	-3	(*)	.....	(*)	-120	.....	-120
Other	(*)	.....	(*)	-428	.....	-428	-315	.....	-315
Offsetting governmental receipts:									
Department of the Army	.....	7	-7	.....	7	-7	.....	5	-5
Defense agencies:									
Defense cooperation account	.....	(*)	(*)	.....	37	-37	.....	3,649	-3,649
<b>Total—Department of Defense—Military</b>	<b>29,031</b>	<b>84</b>	<b>28,946</b>	<b>75,255</b>	<b>413</b>	<b>74,842</b>	<b>74,549</b>	<b>3,909</b>	<b>70,640</b>

**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Defense—Civil</b>									
Corps of Engineers:									
Construction, general	92		92	303		303	294		294
Operation and maintenance, general	121		121	363		363	384		384
Other	197		197	559		559	310		310
Proprietary receipts from the public		13	-13		44	-44		34	-34
Total—Corps of Engineers	410	13	397	1,225	44	1,181	988	34	954
Military retirement:									
Payment to military retirement fund				12,273		12,273	11,169		11,169
Retired pay							( <sup>*</sup> <sup>*</sup> )		( <sup>*</sup> <sup>*</sup> )
Military retirement fund	2,091		2,091	6,268		6,268	5,937		5,937
Intrabudgetary transactions				-12,273		-12,273	-11,169		-11,169
Education benefits	20		20	50		50	46		46
Other	2	( <sup>*</sup> <sup>*</sup> )	2	12	1	11	34	1	33
Proprietary receipts from the public		1	-1		3	-3		2	-2
Total—Department of Defense—Civil	2,523	14	2,509	7,556	48	7,508	7,004	37	6,967
<b>Department of Education:</b>									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	667		667	1,697		1,697	1,473		1,473
Impact aid	41		41	418		418	334		334
School improvement programs	115		115	405		405	428		428
Chicago litigation settlement	3		3	4		4	4		4
Indian education	6		6	18		18	16		16
Educational excellence									
Total—Office of Elementary and Secondary Education	832		832	2,541		2,541	2,254		2,254
Office of Bilingual Education and Minority Languages Affairs	5		5	40		40	46		46
Office of Special Education and Rehabilitative Services:									
Special education	236		236	653		653	630		630
Rehabilitation services and disability research	182		182	504		504	491		491
Special institutions for persons with disabilities	9		9	35		35	28		28
Office of Vocational and Adult Education	-27		-27	352		352	267		267
Office of Postsecondary Education:									
College housing loans		5	-5		27	-27	4	27	-24
Student financial assistance	656		656	1,993		1,993	1,869		1,869
Guaranteed student loans	648		648	1,155		1,155	1,353		1,353
Higher education	42		42	182		182	168		168
Howard University	18		18	55		55	46		46
Other	5		5	-1		-1	( <sup>*</sup> <sup>*</sup> )		( <sup>*</sup> <sup>*</sup> )
Total—Office of Postsecondary Education	1,370	5	1,365	3,385	27	3,358	3,439	27	3,412
Office of Educational Research and Improvement	27		27	90		90	81		81
Departmental management	37		37	109		109	72		72
Proprietary receipts from the public		4	-4		10	-10		11	-11
Total—Department of Education	2,673	9	2,664	7,709	36	7,672	7,307	39	7,269
<b>Department of Energy:</b>									
Atomic energy defense activities	1,025		1,025	3,025		3,025	2,981		2,981
Energy programs:									
General science and research activities	119		119	350		350	336		336
Energy supply, R and D activities	238		238	742		742	785		785
Uranium supply and enrichment activities	73		73	279		279	430		430
Fossil energy research and development	37		37	105		105	103		103
Energy conservation	43		43	109		109	91		91
Strategic petroleum reserve	30		30	86		86	46		46
Nuclear waste disposal fund	27		27	86		86	83		83
Other	8	( <sup>*</sup> <sup>*</sup> )	8	59	1	59	140	1	140
Total—Energy programs	574	( <sup>*</sup> <sup>*</sup> )	574	1,815	1	1,815	2,015	1	2,014
Power Marketing Administration	141	114	27	506	321	185	397	296	101
Departmental administration	35		35	131		131	114		114
Proprietary receipts from the public		95	-95		403	-403		697	-697
Intrabudgetary transactions	-14		-14	-94		-94	-66		-66
Offsetting governmental receipts		2	-2		4	-4		7	-7
Total—Department of Energy	1,760	211	1,549	5,383	729	4,654	5,440	1,902	4,438

Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services, except Social Security:</b>									
Public Health Service:									
Food and Drug Administration	61	( * )	60	177	1	175	174	1	173
Health Resources and Services Administration	175	...	175	435	...	435	416	...	416
Indian Health Service	140	...	140	407	...	407	380	...	380
Centers for Disease Control	104	...	104	329	...	329	286	...	286
National Institutes of Health:									
Cancer research	161	...	161	496	...	496	485	...	485
Heart, lung, and blood research	106	...	106	302	...	302	299	...	299
Diabetes, digestive and kidney diseases	59	...	59	168	...	168	170	...	170
Neurological disorders and stroke	55	...	55	146	...	146	139	...	139
Allergy and infectious diseases	81	...	81	242	...	242	240	...	240
General medical sciences	69	...	69	209	...	209	206	...	206
Child health and human development	43	...	43	129	...	129	131	...	131
Other research institutes	148	...	148	381	...	381	328	...	328
Research resources	23	...	23	81	...	81	84	...	84
Other	30	...	30	90	...	90	107	...	107
Total—National Institutes of Health	777	...	777	2,244	...	2,244	2,190	...	2,190
Alcohol, Drug Abuse, and Mental Health Administration	261	...	261	725	...	725	629	...	629
Agency for Health Care Policy and Research	-2	...	-2	3	...	3	26	...	26
Assistant secretary for health	58	...	58	169	...	169	77	...	77
Total—Public Health Service	1,574	( * )	1,573	4,488	1	4,487	4,176	1	4,175
Health Care Financing Administration:									
Grants to States for Medicaid	6,320	...	6,320	18,127	...	18,127	16,475	...	16,475
Payments to health care trust funds	7,708	...	7,708	14,063	...	14,063	11,389	...	11,389
Federal hospital insurance trust fund:									
Benefit payments	8,040	...	8,040	21,736	...	21,736	18,769	...	18,769
Administrative expenses and construction	77	...	77	235	...	235	302	...	302
Interest on normalized tax transfers	...	...	...	...	...	...	...	...	...
Quinquennial transfers to the general fund from FHI	...	...	...	...	...	...	...	...	...
Total—FHI trust fund	8,117	...	8,117	21,971	...	21,971	19,071	...	19,071
Federal supplementary medical insurance trust fund:									
Benefit payments	4,876	...	4,876	13,349	...	13,349	12,716	...	12,716
Administrative expenses and construction	109	...	109	261	...	261	349	...	349
Total—FSMI trust fund	4,985	...	4,985	13,609	...	13,609	13,065	...	13,065
Other	14	...	14	176	...	176	16	...	16
Total—Health Care Financing Administration	27,145	...	27,145	67,947	...	67,947	60,016	...	60,016
Social Security Administration:									
Payments to Social Security trust funds	21	...	21	1,548	...	1,548	1,708	...	1,708
Special benefits for disabled coal miners	134	...	134	268	...	268	206	...	206
Supplemental security income program	3,328	...	3,328	6,742	...	6,742	5,602	...	5,602
Total—Social Security Administration	3,483	...	3,483	8,559	...	8,559	7,516	...	7,516
Administration for children and families:									
Family support payments to States	1,159	...	1,159	3,911	...	3,911	3,608	...	3,608
Low income home energy assistance	177	...	177	435	...	435	121	...	121
Refugee and entrant assistance	37	...	37	82	...	82	76	...	76
Community Services Block Grant Act Programs	39	...	39	102	...	102	83	...	83
Payments to States for afdc work programs	113	...	113	178	...	178	108	...	108
Interim assistance to States for legalization	5	...	5	34	...	34	194	...	194
Payments to States for day care assistance	28	...	28	52	...	52	...	...	...
Social services block grant	254	...	254	686	...	686	448	...	448
Acf service programs	337	...	337	899	...	899	960	...	960
Payments to States for foster care and adoption assistance	357	...	357	438	...	438	579	...	579
Other	...	...	...	( * )	...	( * )	( * )	...	( * )
Total—Administration for children and families	2,507	...	2,507	6,817	...	6,817	6,177	...	6,177
Office of the Secretary	122	...	122	205	...	205	63	...	63
Proprietary receipts from the public	...	2,248	-2,248	...	4,516	-4,516	...	3,145	-3,145



Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Health and Human Services, except Social Security:—Continued</b>									
Intrabudgetary transactions:									
Quinquennial transfers to the general fund									
From FHI, FOASI, and FDI									
Payments for health insurance for the aged:									
Federal hospital insurance trust fund									
Federal supplementary medical insurance trust fund	-7,709		-7,709	-14,064		-14,064	-11,389		-11,389
Payments for tax and other credits:									
Federal hospital insurance trust fund				(*)		(*)			
Other									
<b>Total—Department of Health and Human Services, except Social Security</b>	<b>27,122</b>	<b>2,249</b>	<b>24,873</b>	<b>73,953</b>	<b>4,518</b>	<b>69,436</b>	<b>66,559</b>	<b>3,146</b>	<b>63,413</b>
<b>Department of Health and Human Services, Social Security (off-budget):</b>									
Federal old-age and survivors insurance trust fund:									
Benefit payments	43,675		43,675	86,387		86,387	60,753		60,753
Administrative expenses and construction	163		163	489		489	482		482
Payment to railroad retirement account									
Interest expense on interfund borrowings									
Interest on normalized tax transfers									
Quinquennial transfers to the general fund from FOASI									
<b>Total—FOASI trust fund</b>	<b>43,838</b>		<b>43,838</b>	<b>86,876</b>		<b>86,876</b>	<b>61,235</b>		<b>61,235</b>
Federal disability insurance trust fund:									
Benefit payments	5,085		5,085	10,363		10,363	7,029		7,029
Administrative expenses and construction	60		60	191		191	202		202
Payment to railroad retirement account									
Interest on normalized tax transfers									
Quinquennial transfers to the general fund from FDI									
<b>Total—FDI trust fund</b>	<b>5,145</b>		<b>5,145</b>	<b>10,555</b>		<b>10,555</b>	<b>7,232</b>		<b>7,232</b>
Proprietary receipts from the public		(*)	(*)		(*)	(*)		(*)	(*)
Intrabudgetary transactions <sup>2</sup>	-21		-21	-1,549		-1,549	-1,708		-1,708
<b>Total—Department of Health and Human Services, Social Security(off-budget)</b>	<b>48,962</b>	<b>(*)</b>	<b>48,962</b>	<b>95,882</b>	<b>(*)</b>	<b>95,882</b>	<b>66,759</b>	<b>(*)</b>	<b>66,759</b>
<b>Department of Housing and Urban Development:</b>									
Housing programs:									
Public enterprise funds:									
Federal housing administration fund	660	534	126	1,912	1,405	507	3,014	2,680	334
Housing for the elderly or handicapped fund	-4	50	-54	400	149	251	478	162	315
Other	29	5	23	81	17	64	7	17	-10
Rent supplement payments	6		6	14		14	14		14
Homeownership assistance	6		6	17		17	19		19
Rental housing assistance	58		58	164		164	161		161
Rental housing development grants	6		6	13		13	5		5
Low-rent public housing	74		74	159		159	341		341
Public housing grants	226		226	607		607	512		512
College housing grants	2		2	5		5	5	(*)	5
Lower income housing assistance	1,011		1,011	2,789		2,789	2,651		2,651
Section 8 contract renewals	193		193	523		523	290		290
Portability program fees	(*)		(*)						
Special purpose grants	2		2	6		6	1		1
Other	2		2	6		6	3		3
<b>Total—Housing programs</b>	<b>2,273</b>	<b>589</b>	<b>1,683</b>	<b>6,698</b>	<b>1,572</b>	<b>5,126</b>	<b>7,502</b>	<b>2,860</b>	<b>4,642</b>
Public and Indian Housing programs:									
Payments for operation of low-income housing projects	208		208	582		582	531		531
Low-rent public housing—Loans and other expenses	7	1	6	266	18	248	101	18	83
<b>Total—Public and Indian Housing programs</b>	<b>215</b>	<b>1</b>	<b>214</b>	<b>848</b>	<b>18</b>	<b>830</b>	<b>632</b>	<b>18</b>	<b>614</b>
Government National Mortgage Association:									
Management and liquidating functions fund		(*)	(*)		(*)	(*)	(*)	(*)	(*)
Guarantees of mortgage-backed securities	107	115	-8	295	391	-95	463	554	-90
Participation sales fund									
<b>Total—Government National Mortgage Association</b>	<b>107</b>	<b>115</b>	<b>-8</b>	<b>295</b>	<b>391</b>	<b>-95</b>	<b>463</b>	<b>554</b>	<b>-90</b>
Community Planning and Development:									
Public enterprise funds	-6	9	-15	16	26	-11	57	27	30
Community Development Grants	315		315	874		874	807		807
Other	24		24	66		66	51		51
<b>Total—Community Planning and Development</b>	<b>333</b>	<b>9</b>	<b>324</b>	<b>956</b>	<b>26</b>	<b>930</b>	<b>915</b>	<b>27</b>	<b>888</b>

Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Housing and Urban Development:—</b>									
<b>Continued</b>									
Management and Administration	39		39	142		142	141		141
Other	2		2	7		7	6		6
Proprietary receipts from the public		21	21		64	64		64	64
<b>Total—Department of Housing and Urban Development</b>	<b>2,968</b>	<b>735</b>	<b>2,232</b>	<b>8,947</b>	<b>2,071</b>	<b>6,876</b>	<b>9,661</b>	<b>3,523</b>	<b>6,137</b>
<b>Department of the Interior:</b>									
<b>Land and minerals management:</b>									
<b>Bureau of Land Management:</b>									
Management of lands and resources	47		47	145		145	122		122
Fire protection	9		9	36		36	44		44
Other	18		18	62		62	112		112
Minerals Management Service	50	1	49	176	1	175	158		158
Office of Surface Mining Reclamation and Enforcement	26		26	83		83	80		80
<b>Total—Land and minerals management</b>	<b>149</b>	<b>1</b>	<b>149</b>	<b>502</b>	<b>1</b>	<b>501</b>	<b>516</b>		<b>516</b>
<b>Water and science:</b>									
<b>Bureau of Reclamation:</b>									
Construction program	20		20	70		70	78		78
Operation and maintenance	22		22	75		75	60		60
Other	46	14	32	117	25	92	149	26	123
Geological Survey	38		38	158		158	151		151
Bureau of Mines	17	2	15	50	7	43	50	8	42
<b>Total—Water and science</b>	<b>143</b>	<b>16</b>	<b>127</b>	<b>470</b>	<b>32</b>	<b>438</b>	<b>488</b>	<b>34</b>	<b>454</b>
<b>Fish and wildlife and parks:</b>									
United States Fish and Wildlife Service	97		97	279		279	268		268
National Park Service	129		129	390		390	334		334
<b>Total—Fish and wildlife and parks</b>	<b>226</b>		<b>226</b>	<b>670</b>		<b>670</b>	<b>602</b>		<b>602</b>
<b>Bureau of Indian Affairs:</b>									
Operation of Indian programs	125		125	322		322	218		218
Indian tribal funds	46		46	18		18	136		136
Other	19	1	17	81	3	79	119	(*)	118
<b>Total—Bureau of Indian Affairs</b>	<b>190</b>	<b>1</b>	<b>188</b>	<b>422</b>	<b>3</b>	<b>419</b>	<b>473</b>	<b>(*)</b>	<b>473</b>
Territorial and international affairs	27		27	156		156	167		167
Departmental offices	24		24	34		34	55		55
Proprietary receipts from the public		242	242		565	565		420	420
Intrabudgetary transactions	4		4	9		9	31		31
Offsetting governmental receipts		(*)	(*)		(*)	(*)		4	4
<b>Total—Department of the Interior</b>	<b>707</b>	<b>260</b>	<b>447</b>	<b>2,245</b>	<b>601</b>	<b>1,645</b>	<b>2,271</b>	<b>458</b>	<b>1,813</b>
<b>Department of Justice:</b>									
<b>Legal activities</b>									
Federal Bureau of Investigation	114		114	485		485	492		492
Drug Enforcement Administration	77		77	219		219	173		173
Immigration and Naturalization Service	120		120	362		362	309		309
Federal Prison System	186	8	178	552	22	530	594	18	576
Office of Justice Programs	138		138	267		267	197		197
Other	286		286	405		405	109		109
Intrabudgetary transactions	173		173	178		178	3		3
Offsetting governmental receipts		26	26		83	83		85	85
<b>Total—Department of Justice</b>	<b>883</b>	<b>34</b>	<b>849</b>	<b>3,082</b>	<b>105</b>	<b>2,977</b>	<b>2,885</b>	<b>103</b>	<b>2,782</b>
<b>Department of Labor:</b>									
<b>Employment and Training Administration:</b>									
Training and employment services	309		309	996		996	915		915
Community Service Employment for Older Americans	31		31	93		93	92		92
Federal unemployment benefits and allowances	18		18	36		36	45		45
State unemployment insurance and employment service operations	76		76	54		54	27		27
Payments to the unemployment trust fund	953		953	2,253		2,253			
Advances to the unemployment trust fund and other funds				250		250	(*)		(*)

**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Labor:—Continued</b>									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits .....	3,178	.....	3,178	8,708	.....	8,708	6,383	.....	6,383
State administrative expenses .....	250	.....	250	818	.....	818	725	.....	725
Federal administrative expenses .....	8	.....	8	30	.....	30	30	.....	30
Veterans employment and training .....	14	.....	14	42	.....	42	36	.....	36
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance .....	7	.....	7	17	.....	17	23	.....	23
Other .....	2	.....	2	6	.....	6	6	.....	6
Total—Unemployment trust fund .....	3,459	.....	3,459	9,620	.....	9,620	7,203	.....	7,203
Other .....	7	.....	7	17	.....	17	22	.....	22
Total—Employment and Training Administration .....	4,853	.....	4,853	13,318	.....	13,318	8,306	.....	8,306
Pension Benefit Guaranty Corporation .....	67	3152	–85	193	231	–38	206	205	1
Employment Standards Administration:									
Salaries and expenses .....	28	.....	28	65	.....	65	60	.....	60
Special benefits .....	52	.....	52	–649	.....	–649	–195	.....	–195
Black lung disability trust fund .....	53	.....	53	153	.....	153	156	.....	156
Other .....	12	.....	12	36	.....	36	30	.....	30
Occupational Safety and Health Administration .....	28	.....	28	68	.....	68	71	.....	71
Bureau of Labor Statistics .....	25	.....	25	70	.....	70	65	.....	65
Other .....	37	.....	37	96	.....	96	125	.....	125
Proprietary receipts from the public .....	.....	( * )	( * )	.....	1	–1	.....	1	–1
Intrabudgetary transactions .....	–1,134	.....	–1,134	–2,750	.....	–2,750	–156	.....	–156
Total—Department of Labor .....	4,022	153	3,869	10,600	232	10,367	8,668	206	8,462
<b>Department of State:</b>									
Administration of Foreign Affairs:									
Salaries and expenses .....	156	.....	156	564	.....	564	391	.....	391
Acquisition and maintenance of buildings abroad .....	45	.....	45	137	.....	137	36	.....	36
Payment to Foreign Service retirement and disability fund .....	119	.....	119	119	.....	119	113	.....	113
Foreign Service retirement and disability fund .....	32	.....	32	100	.....	100	92	.....	92
Other .....	7	.....	7	33	.....	33	16	.....	16
Total—Administration of Foreign Affairs .....	358	.....	358	954	.....	954	649	.....	649
International organizations and Conferences .....	213	.....	213	780	.....	780	645	.....	645
Migration and refugee assistance .....	57	.....	57	173	.....	173	142	.....	142
International narcotics control .....	15	.....	15	33	.....	33	15	.....	15
Other .....	4	.....	4	19	.....	19	23	.....	23
Proprietary receipts from the public .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	–119	.....	–119	–165	.....	–165	–113	.....	–113
Offsetting governmental receipts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State .....	529	.....	529	1,794	.....	1,794	1,361	.....	1,361
<b>Department of Transportation:</b>									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways .....	1,311	.....	1,311	4,255	.....	4,255	3,839	.....	3,839
Other .....	9	.....	9	30	.....	30	29	.....	29
Other programs .....	19	.....	19	57	.....	57	46	.....	46
Total—Federal Highway Administration .....	1,339	.....	1,339	4,343	.....	4,343	3,913	.....	3,913
National Highway Traffic Safety Administration .....	26	.....	26	64	.....	64	54	.....	54
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	180	.....	180	113	.....	113
Other .....	39	( * )	39	92	3	89	70	1	69
Total—Federal Railroad Administration .....	39	( * )	39	271	3	269	183	1	182



**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of Transportation:—Continued</b>									
Federal Transit Administration:									
Formula grants	243		243	438		438	374		374
Discretionary grants	133		133	349		349	302		302
Other	31		31	96		96	117		117
Federal Aviation Administration:									
Operations	85		85	512		512	1,167		1,167
Airport and airway trust fund									
Grants-in-aid for airports	209		209	615		615	470		470
Facilities and equipment	202		202	434		434	396		396
Research, engineering and development	20		20	46		46	50		50
Operations	190		190	570		570	(*)		(*)
Total—Airport and airway trust fund	621		621	1,665		1,665	916		916
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Total—Federal Aviation Administration	707	(*)	706	2,177	(*)	2,177	2,083	(*)	2,083
Coast Guard:									
Operating expenses	239		239	658		658	696		696
Acquisition, construction, and improvements	22		22	58		58	68		68
Retired pay	38		38	114		114	100		100
Other	24	1	24	46	1	45	55	1	53
Total—Coast Guard	324	1	323	876	1	875	919	1	918
Maritime Administration	154	57	97	260	98	162	295	100	195
Other	32	1	30	112	3	109	95	5	90
Proprietary receipts from the public		1	—1		1	—1		2	—2
Intrabudgetary transactions	(*)		(*)	—2		—2			(*)
Offsetting governmental receipts		1	—1		3	—3		1	—1
Total—Department of Transportation	3,027	62	2,966	8,984	109	8,875	8,336	111	8,225
<b>Department of the Treasury:</b>									
Departmental offices:									
Exchange stabilization fund	—187	1	—188	—191	3	—194	—662	5	—667
Other	8		8	66		66	46		46
Financial Management Service:									
Salaries and expenses	17		17	56		56	53		53
Payment to the Resolution Funding Corporation				587		587	587		587
Claims, judgements, and relief acts	47		47	93		93	346		346
Other	23		23	63		63	56		56
Total—Financial Management Service	87		87	799		799	1,042		1,042
Federal Financing Bank	561		561	337		337	338		338
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	37		37	97		97	81		81
Internal revenue collections for Puerto Rico	24		24	56		56	60		60
United States Customs Service	130		130	431		431	415		415
Bureau of Engraving and Printing	—12		—12	—7		—7	—39		—39
United States Mint	3		3	29		29	24		24
Bureau of the Public Debt	41		41	76		76	41		41
Internal Revenue Service:									
Processing tax returns and assistance	120		120	373		373	381		381
Tax law enforcement	313		313	952		952	823		823
Information system	96		96	267		267	195		195
Payment where earned income credit exceeds liability for tax	19		19	62		62	43		43
Health insurance supplement to earned income credit	1		1	5		5			
Refunding internal revenue collections, interest	146		146	517		517	989		989
Other	1	(*)	1	30	(*)	30	47	1	46
Total—Internal Revenue Service	696	(*)	696	2,206	(*)	2,206	2,478	1	2,476

Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Treasury:—Continued</b>									
United States Secret Service .....	37	.....	37	137	.....	137	122	.....	122
Comptroller of the Currency .....	30	5	25	95	14	82	71	5	67
Office of Thrift Supervision .....	26	1	24	67	13	54	74	52	22
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Interest on the public debt:									
Public issues (accrual basis) .....	17,471	.....	17,471	51,530	.....	51,530	53,494	.....	53,494
Special issues (cash basis) .....	34,207	.....	34,207	40,632	.....	40,632	37,688	24	37,664
Total—Interest on the public debt .....	51,678	.....	51,678	92,162	.....	92,162	91,182	24	91,158
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Other .....	5	.....	5	13	.....	13	9	.....	9
Proprietary receipts from the public .....	.....	189	–189	.....	436	–436	.....	696	–696
Receipts from off-budget federal entities .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Intrabudgetary transactions .....	–670	.....	–670	–3,781	.....	–3,781	–5,340	.....	–5,340
Offsetting governmental receipts .....	.....	83	–83	.....	192	–192	.....	174	–174
Total—Department of the Treasury .....	52,495	280	52,215	92,593	658	91,935	89,942	958	88,984
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<b>Department of Veterans Affairs:</b>									
Veterans Health Administration:									
Medical care .....	1,033	.....	1,033	3,291	.....	3,291	3,485	.....	3,485
Other .....	387	26	361	425	65	359	210	69	141
Veterans Benefits Administration:									
Public enterprise funds:									
Loan guaranty revolving fund .....	160	47	113	501	136	366	377	193	184
Other .....	58	94	–35	196	218	–22	200	190	10
Compensation and pensions .....	2,694	.....	2,694	5,396	.....	5,396	5,267	.....	5,267
Readjustment benefits .....	110	.....	110	263	.....	263	218	.....	218
Post-Vietnam era veterans education account .....	15	.....	15	35	.....	35	46	.....	46
Insurance funds:									
National service life .....	85	.....	85	213	.....	213	285	.....	285
United States government life .....	2	.....	2	4	.....	4	6	.....	6
Veterans special life .....	10	73	–63	23	80	–57	25	78	–53
Other .....	7	.....	7	–15	.....	–15	–18	.....	–18
Total—Veterans Benefits Administration .....	3,142	214	2,929	6,618	433	6,185	6,406	462	5,944
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Construction .....	57	( * )	57	150	( * )	150	171	.....	171
Departmental administration .....	137	.....	137	406	.....	406	256	.....	256
Proprietary receipts from the public:									
National service life .....	.....	33	–33	.....	98	–98	.....	104	–104
United States government life .....	.....	( * )	( * )	.....	( * )	( * )	.....	( * )	( * )
Other .....	.....	357	–357	.....	387	–387	.....	192	–192
Intrabudgetary transactions .....	–2	.....	–2	–5	.....	–5	–1	.....	–1
Total—Department of Veterans Affairs .....	4,755	631	4,125	10,886	983	9,902	10,527	827	9,700
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<b>Environmental Protection Agency:</b>									
Salaries and expenses .....	5	.....	5	66	.....	66	333	.....	333
Abatement, control, and compliance .....	85	.....	85	310	.....	310	209	3	206
Construction grants .....	222	.....	222	537	.....	537	699	.....	699
Hazardous substance superfund .....	119	.....	119	328	.....	328	352	.....	352
Other .....	107	1	106	266	2	265	332	1	332
Proprietary receipts from the public .....	.....	26	–26	.....	44	–44	.....	32	–32
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	–250	.....	–250
Offsetting governmental receipts .....	.....	1	–1	.....	2	–2	.....	.....	.....
Total—Environmental Protection Agency .....	538	28	510	1,508	47	1,461	1,676	35	1,641
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<b>General Services Administration:</b>									
Real property activities .....	658	.....	658	407	.....	407	272	.....	272
Personal property activities .....	13	.....	13	–43	.....	–43	42	.....	–42
Information Resources Management Service .....	47	.....	47	10	.....	10	6	.....	6
Federal property resources activities .....	1	.....	1	4	.....	4	4	.....	4
General activities .....	14	.....	14	43	.....	43	49	.....	49
Proprietary receipts from the public .....	.....	( * )	( * )	.....	1	–1	.....	7	–7
Total—General Services Administration .....	734	( * )	734	421	1	421	289	7	282

**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>National Aeronautics and Space Administration:</b>									
Research and development .....	678		678	1,815		1,815	1,609		1,609
Space flight, control, and data communications .....	414		414	1,361		1,361	1,431		1,431
Construction of facilities .....	46		46	127		127	115		115
Research and program management .....	126		126	374		374	593		593
Other .....	2		2	4		4	3		3
<b>Total—National Aeronautics and Space Administration .....</b>	<b>1,266</b>		<b>1,266</b>	<b>3,681</b>		<b>3,681</b>	<b>3,752</b>		<b>3,752</b>
<b>Office of Personnel Management:</b>									
Government payment for annuitants, employees health benefits .....	292		292	832		832	823		823
Payment to civil service retirement and disability fund .....							(*)		(*)
Civil service retirement and disability fund .....	2,770		2,770	8,356		8,356	8,049		8,049
Employees health benefits fund .....	1,180	1,266	-86	3,441	3,678	-237	3,370	3,308	62
Employees life insurance fund .....	110	120	-10	320	637	-317	279	597	-318
Retired employees health benefits fund .....	1	1	(*)	2	2	(*)	2	2	(*)
Other .....	23		23	39		39	81		81
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....							(*)		(*)
Other .....	-4		-4	-12		-12	-15		-15
<b>Total—Office of Personnel Management .....</b>	<b>4,372</b>	<b>1,387</b>	<b>2,986</b>	<b>12,979</b>	<b>4,317</b>	<b>8,662</b>	<b>12,589</b>	<b>3,907</b>	<b>8,682</b>
<b>Small Business Administration:</b>									
Public enterprise funds:									
Business loan and investment fund .....	76	66	10	254	202	51	263	193	69
Disaster loan fund .....	32	42	-10	185	123	62	146	125	21
Other .....	2	1	1	18	5	14	17	5	12
Other .....	43	(*)	43	125	(*)	125	107	(*)	107
<b>Total—Small Business Administration .....</b>	<b>153</b>	<b>109</b>	<b>44</b>	<b>582</b>	<b>330</b>	<b>252</b>	<b>533</b>	<b>324</b>	<b>209</b>
<b>Other independent agencies:</b>									
Action .....	21		21	55		55	43		43
Board for International Broadcasting .....	19		19	61		61	38		38
Corporation for Public Broadcasting .....				319		319	327		327
District of Columbia:									
Federal payment .....				698		698	690		690
Other .....	-7		-7	-2	24	-27	(*)	37	-37
Equal Employment Opportunity Commission .....	13		13	52		52	52		52
Export-Import Bank of the United States .....	244	349	-105	339	673	-335	547	506	41
Federal Communications Commission .....	9	3	7	32	8	24	29	8	21
Federal Deposit Insurance Corporation:									
Bank insurance fund .....	1,256	2,103	-848	3,410	3,928	-518	6,619	2,805	3,813
Savings association insurance fund .....	3	5	-3	7	8	-1	-6	2	-8
FSLIC resolution fund .....	182	152	30	730	448	282	1,200	513	687
Federal Emergency Management Agency:									
Public enterprise funds .....	27	12	15	80	130	26	73	92	-20
Disaster relief .....	151		151	562		562	94		94
Emergency management planning and assistance .....	27		27	46		46	73		73
Other .....	32		32	62		-15	44		44
Federal Housing Finance Board .....	1	(*)	1	3	(*)	3	3	13	-10
Federal Trade Commission .....	6		6	21		21	19		19
Interstate Commerce Commission .....	3		3	10		10	12		12
Legal Services Corporation .....	58		58	117		117	86		86
National Archives and Records Administration .....	20	(*)	20	45	(*)	45	25	(*)	25
National Credit Union Administration:									
Credit union share insurance fund .....	24	12	12	39	94	-55	195	20	175
Central liquidity facility .....	10	10		38	38		166	271	-105
Other .....	6	(*)	6	7	1	7	9	(*)	9



**Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued**  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Other independent agencies:—Continued</b>									
National Endowment for the Arts .. .	16	.....	16	47	.....	47	46	.....	46
National Endowment for the Humanities .. .	12	.....	12	37	.....	37	31	.....	31
National Labor Relations Board .. .	11	.....	11	43	.....	43	40	.....	40
National Science Foundation .. .	187	.....	187	562	.....	562	530	.....	530
Nuclear Regulatory Commission .. .	38	2	36	108	94	14	118	27	92
Panama Canal Commission .. .	43	52	—9	125	132	—7	122	125	—2
Postal Service:									
Public enterprise funds (off-budget) .. .	4,543	\$4,194	349	12,578	12,353	225	10,842	12,166	—1,324
Payment to the Postal Service fund .. .	.....	.....	.....	69	.....	69	158	.....	158
Railroad Retirement Board:									
Federal windfall subsidy .. .	24	.....	24	74	.....	74	78	.....	78
Federal payments to the railroad retirement accounts .. .	( * )	.....	( * )	16	.....	16	58	.....	58
Regional rail transportation protective account .. .	( * )	.....	( * )	( * )	.....	( * )	( * )	.....	( * )
Rail industry pension fund:									
Advances from FOASDI fund .. .	—172	.....	—172	—347	.....	—347	—252	.....	—252
OASDI certifications .. .	88	.....	88	263	.....	263	252	.....	252
Administrative expenses .. .	7	.....	7	18	.....	18	16	.....	16
Interest on refunds of taxes .. .	( * )	.....	( * )	5	.....	5	( * )	.....	( * )
Supplemental annuity pension fund .. .	235	.....	235	710	.....	710	686	.....	686
Other .. .	1	.....	1	3	.....	3	1	.....	1
Intrabudgetary transactions:									
Social Security equivalent benefit account .. .	411	.....	411	1,182	.....	1,182	1,123	.....	1,123
Payments from other funds to the railroad retirement trust funds .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other .. .	.....	.....	.....	—16	.....	—16	—58	.....	—58
Total—Railroad Retirement Board .. .	595	.....	595	1,908	.....	1,908	1,905	.....	1,905
Resolution Trust Corporation .. .	2,827	4,219	—1,392	6,620	14,218	—7,598	9,633	19,085	—9,452
Securities and Exchange Commission .. .	5	.....	5	22	.....	22	29	.....	29
Smithsonian Institution .. .	40	.....	40	99	.....	99	94	.....	94
Tennessee Valley Authority .. .	607	492	115	2,307	1,615	692	—404	—831	428
United States Information Agency .. .	88	( * )	88	261	( * )	261	224	( * )	224
Other .. .	89	3	86	277	11	267	257	10	247
Total—Other independent agencies .. .	11,204	11,608	—403	31,793	33,775	—1,983	33,963	34,852	—889
<b>Undistributed offsetting receipts:</b>									
Other interest .. .	.....	.....	.....	.....	( * )	( * )	.....	( * )	( * )
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .. .	.....	.....	.....	( * )	.....	( * )	( * )	.....	( * )
The Judiciary:									
Judicial survivors annuity fund .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund .. .	—1,086	.....	—1,086	—3,296	.....	—3,296	—4,033	.....	—4,033
Department of Health and Human Services:									
Federal old-age and survivors insurance fund (off-budget):									
Federal employer contributions .. .	—402	.....	—402	—1,206	.....	—1,206	—1,110	.....	—1,110
Payments for military service credits .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (off-budget):									
Federal employer contributions .. .	—43	.....	—43	—129	.....	129	—120	.....	—120
Payments for military service credits .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions .. .	—189	.....	—189	—567	.....	—567	—537	.....	—537
Payments for military service credits .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund .. .	—8	.....	—8	—26	.....	—26	—24	.....	—24
Office of Personnel Management:									
Civil service retirement and disability fund .. .	—794	.....	—794	—2,307	.....	—2,307	—2,182	.....	—2,182
Independent agencies:									
Court of veterans appeals retirement fund .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Employer share, employee retirement .. .	—2,522	.....	—2,522	—7,532	.....	—7,532	—8,007	.....	—8,007

Table 5. Outlays of the U.S. Government, December 1992 and Other Periods—Continued  
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Undistributed offsetting receipts:—Continued</b>									
Interest received by trust funds:									
The Judiciary									
Judicial survivors annuity fund	(*)		(*)	4		4	4		4
Department of Defense—Civil:									
Corps of Engineers	(*)		(*)	(*)		(*)	1		1
Military retirement fund	54		54	4,659		4,659	4,165		4,165
Education benefits fund	(*)		(*)	18		18	20		20
Soldiers and airmen's home permanent fund	1		1	7		7	(*)		(*)
Other							(*)		(*)
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (off-budget)	12,345		12,345	12,455		12,455	10,709		10,709
Federal disability insurance trust fund (off-budget)	460		460	496		496	514		514
Federal hospital insurance trust fund	5,172		5,172	5,203		5,203	4,849		4,849
Federal supplementary medical insurance trust fund	841		841	871		871	788		788
Department of Labor:									
Unemployment trust fund	1,253		1,253	1,318		1,318	1,954		1,954
Department of State:									
Foreign Service retirement and disability fund	267		267	267		267	252		252
Department of Transportation:									
Highway trust fund	727		727	743		743	774		774
Airport and airway trust fund	539		539	546		546	630		630
Oil spill liability trust fund	(*)		(*)	3		3	2		2
Department of Veterans Affairs:									
National service life insurance fund	536		536	537		537	536		536
United States government life Insurance Fund	5		5	5		5	6		6
Environmental Protection Agency	(*)		(*)	(*)		(*)	(*)		(*)
National Aeronautics and Space Administration				(*)		(*)	(*)		(*)
Office of Personnel Management:									
Civil service retirement and disability fund	12,323		12,323	12,385		12,385	11,612		11,612
Independent agencies:									
Railroad Retirement Board	42		42	322		322	208		208
Other	1		1	4		4	4		4
Other	4		4	11		11	5		5
Total—Interest received by trust funds	34,461		34,461	39,856		39,856	37,013		37,013
Rents and royalties on the outer continental shelf lands		261	261		716	716		664	664
Sale of major assets									
Total—Undistributed offsetting receipts	36,983	261	37,244	47,388	716	48,103	45,020	664	45,684
Total outlays	174,129	21,427	152,702	443,817	58,129	385,688	399,913	61,176	338,737
Total on-budget	133,874	17,233	116,641	349,643	45,776	303,868	334,766	49,010	285,755
Total off-budget	40,255	4,194	36,061	94,174	12,353	81,821	65,148	12,166	52,982
Total surplus (+) or deficit			38,945			120,463			83,813
Total on-budget			26,980			107,929			97,469
Total off-budget			11,965			12,535			13,656

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	11,639	9,363
Receipts from off-budget federal entities		
Intrabudgetary transactions	81,763	75,038
Governmental receipts	421	3,953
Total receipts offset against outlays	93,823	88,353

<sup>1</sup>Includes an adjustment of \$286 million to correct an agency reporting error for October 1992.

<sup>2</sup>Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

<sup>3</sup>Includes a decrease in net outlays of \$89 million for amortization of zero coupon bonds.

<sup>4</sup>Includes a reclassification of \$77 million for the Disaster Assistance Liquidating Account, Federal Emergency Management Agency from a non-budgetary status to budget outlays.

<sup>5</sup>The Postal Service accounting month is composed of 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects actual USPS results through 12 11 and estimates for \$869 million through 12 31.

No Transactions.

(\*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, December 1992 and Other Periods**

(\$ millions)

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Liability accounts:</b>						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury .....	44,183	112,389	136,395	4,049,621	4,117,826	4,162,009
Federal Financing Bank .....				15,000	15,000	15,000
Total, public debt securities .....	44,183	112,389	136,395	4,064,621	4,132,826	4,177,009
Plus premium on public debt securities .....	-5	-15	-8	1,032	1,023	1,018
Less discount on public debt securities .....	86	61	-16	81,090	81,066	81,152
Total public debt securities net of Premium and discount .....	44,092	112,312	136,403	3,984,565	4,052,785	4,096,877
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C) .....	239	667	955	18,250	18,678	18,917
Total federal securities .....	44,330	112,979	137,357	4,002,815	4,071,464	4,115,794
Deduct:						
Federal securities held as investments of government accounts (see Schedule D) .....	23,163	31,371	48,924	1,016,453	1,024,661	1,047,824
Less discount on federal securities held as investments of government accounts .....	-89	-114	1,563	12,415	12,390	12,301
Net federal securities held as investments of government accounts .....	23,252	31,485	47,361	1,004,038	1,012,271	1,035,523
Total borrowing from the public .....	21,078	81,494	89,997	2,998,777	3,059,193	3,080,271
Accrued interest payable to the public .....	8,939	-981	280	44,212	34,292	43,231
Allocations of special drawing rights .....	-19	-479	306	7,216	6,756	6,737
Deposit funds .....	31	-563	-301	6,422	5,828	5,859
Miscellaneous liability accounts (includes checks outstanding etc.) .....	11,180	8,257	-3,063	2,143	-780	10,399
<b>Total liability accounts .....</b>	<b>41,209</b>	<b>87,728</b>	<b>87,219</b>	<b>3,058,770</b>	<b>3,105,289</b>	<b>3,146,498</b>
<b>Asset accounts (deduct)</b>						
Cash and monetary assets:						
U.S. Treasury operating cash: <sup>1</sup>						
Federal Reserve account .....	506	-17,094	9,769	24,586	6,985	7,492
Tax and loan note accounts .....	2,669	-11,804	-2,472	34,203	19,729	22,399
Balance .....	3,176	-28,899	7,297	58,789	26,715	29,890
Special drawing rights:						
Total holdings .....	-2,992	-3,608	518	12,111	11,495	8,503
SDR certificates issued to Federal Reserve banks .....	2,000	2,000		-10,018	-10,018	-8,018
Balance .....	-992	-1,608	518	2,093	1,477	485
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments <sup>2</sup> .....	12,063	12,063		19,699	19,699	31,762
Maintenance of value adjustments .....	-297	-1,979	1,119	6,692	5,010	4,712
Letter of credit issued to IMF .....	-8,968	-9,348	-18	-15,381	-15,761	-24,729
Dollar deposits with the IMF .....	-32	-20	-4	-73	-61	-93
Receivable/Payable (-) for interim maintenance of value adjustments .....	212	1,276	-708	-1,167	-103	109
Balance .....	2,978	1,991	388	9,770	8,784	11,761
Loans to International Monetary Fund .....				(*)	(*)	(*)
Other cash and monetary assets .....	-2,522	-2,626	16,792	23,842	23,738	21,216
Total cash and monetary assets .....	2,639	-31,141	24,995	94,494	60,714	63,353
Net activity, guaranteed loan financing .....	-415	-678	103	-826	-1,089	-1,504
Net activity, direct loan financing .....	188	881	211	2,447	3,141	3,328
Miscellaneous asset accounts .....	-115	-1,715	-21,818	-1,411	-3,011	-3,126
<b>Total asset accounts .....</b>	<b>2,297</b>	<b>-32,653</b>	<b>3,491</b>	<b>94,704</b>	<b>59,754</b>	<b>62,051</b>
<b>Excess of liabilities (+) or assets (-) .....</b>	<b>+38,912</b>	<b>+120,381</b>	<b>+83,727</b>	<b>+2,964,066</b>	<b>+3,045,535</b>	<b>+3,084,446</b>
Transactions not applied to current year's surplus or deficit (see Schedule a for Details) .....	33	83	86		49	83
<b>Total budget and off-budget federal entities (Financing of deficit (+) or disposition of surplus (-)) .....</b>	<b>+38,945</b>	<b>+120,463</b>	<b>+83,813</b>	<b>+2,964,066</b>	<b>+3,045,584</b>	<b>+3,084,529</b>

<sup>1</sup>Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

<sup>2</sup>Pursuant to P.L. 102-391, dated October 6, 1992, the United States Quota in the International Monetary Fund has increased from SDR 17,918.3 million to SDR 26,526.8 million.

<sup>3</sup>Includes a reclassification of \$77 million for the Disaster Assistance Liquidating Account, Federal Emergency Management Agency from a non-budgetary status to budget outlays.

... No Transactions.

(\*) Less than \$500,000

Note: Details may not add to totals due to rounding



**Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, December 1992 and Other Periods**

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
<b>Excess of liabilities beginning of period:</b>			
Based on composition of unified budget in preceding period	3,045,611	2,964,066	2,673,445
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of the Disaster Assistance Liquidating Account, FEMA, to a budgetary status	-77	(*)	
Revisions by federal agencies to the prior budget results		(*)	680
<b>Excess of liabilities beginning of period (current basis)</b>	<b>3,045,535</b>	<b>2,964,066</b>	<b>2,674,125</b>
<b>Budget surplus (-) or deficit:</b>			
Based on composition of unified budget in prior fiscal yr	38,945	120,463	83,813
Changes in composition of unified budget			
<b>Total surplus (-) or deficit (Table 2)</b>	<b>38,945</b>	<b>120,463</b>	<b>83,813</b>
<b>Total-on-budget (Table 2)</b>	<b>26,980</b>	<b>107,929</b>	<b>97,469</b>
<b>Total-off-budget (Table 2)</b>	<b>11,965</b>	<b>12,535</b>	<b>-13,656</b>
<b>Transactions not applied to current year's surplus or deficit:</b>			
Seigniorage	-33	-83	-86
Profit on sale of gold			(*)
<b>Total-transactions not applied to current year's Surplus or deficit</b>	<b>-33</b>	<b>-83</b>	<b>-86</b>
<b>Excess of liabilities close of period</b>	<b>3,084,446</b>	<b>3,084,446</b>	<b>2,757,852</b>

**Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, December 1992 and Other Periods**

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Agency securities, issued under special financing authorities:</b>						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(*)	(*)	(*)
Federal Deposit Insurance Corporation:						
Bank insurance fund			-1	93	93	93
FSLIC resolution fund			-277	1,137	1,137	1,137
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages		(*)	(*)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	30	73	61	301	344	374
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard						
Family housing mortgages				(*)	(*)	(*)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	1	3	-1	162	164	166
Department of Defense:						
Homeowners assistance mortgages				1	1	1
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service				220	220	220
Tennessee Valley Authority	208	590	1,173	16,015	16,397	16,605
<b>Total, agency securities</b>	<b>239</b>	<b>667</b>	<b>955</b>	<b>18,250</b>	<b>18,678</b>	<b>18,917</b>

No Transactions.

(\*) Less than \$500,000.

Note: Details may not add to totals due to rounding.

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1992 and Other Periods**

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Agency for International Development:						
Housing and other credit guaranty programs				125	125	125
Overseas Private Investment Corporation				(*)	(*)	(*)
Department of Agriculture:						
Foreign assistance programs		13		70	83	83
Commodity Credit Corporation	3,242	-3,874	-3,970	17,282	10,166	13,408
Farmers Home Administration:						
Agriculture credit insurance fund	27	80	-7,000	5,526	5,580	5,606
Self-help housing land development fund	(*)	(*)				(*)
Rural housing insurance fund	90	7	-2,723	1,989	1,907	1,997
Rural development insurance fund	10	5	-517	1,545	1,541	1,550
Rural development loan fund	(*)	1		(*)	1	1
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund				113	113	113
Rural Electrification Administration:						
Rural communication development fund				25	25	25
Rural electrification and telephone revolving fund	16	36		7,905	7,925	7,941
Rural Telephone Bank		(*)		763	763	763
Department of Commerce:						
Federal ship financing fund, NOAA		-2		2		
Department of Education:						
Guaranteed student loans				2,090	2,090	2,090
College housing and academic facilities fund				156	156	156
College housing loans				524	524	524
Department of Energy:						
Isotope production and distribution fund	1	1		9	9	10
Bonneville power administration fund		200		1,906	2,106	2,106
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration			-7,323			
Housing for the ederly and handicapped		185	284	8,774	8,959	8,959
Public and Indian housing:						
Low-rent public housing				50	50	50
Department of the Interior:						
Bureau of Reclamation Loans	(*)	2		2	4	4
Bureau of Mines, Helium Fund				252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	(*)	(*)		8	8	8
Department of Justice:						
Federal prison industries, incorporated				20	20	20
Department of State:						
Repatriation loans			(*)	1	1	1
Department of Transportation:						
Federal Railroad Administration:						
Railroad rehabilitation and improvement financing funds		8			8	8
Settlements of railroad litigation				-39	-39	-39
Amtrak corridor improvement loans	1	1		2	2	2
Regional rail reorganization program				39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program		(*)	-1	(*)	(*)	(*)
Department of the Treasury:						
Federal Financing Bank revolving fund	-1,585	-9,428	-8,658	149,422	141,579	139,994
Department of Veterans Affairs:						
Loan guaranty revolving fund		-678	199	921	243	243
Guaranty and indemnity fund		8	3	40	49	49
Direct loan revolving fund		(*)	(*)	1,730	1,730	1,730
Vocational rehabilitation revolving fund	(*)	(*)	(*)	1	1	1
Environmental Protection Agency:						
Abatement, control, and compliance loan program	1	1		1	2	3
Small Business Administration:						
Business loan and revolving fund			(*)	11	11	11
Other independent agencies:						
Export-import of the United States	7	16		88	98	104
Federal Emergency Management Agency:						
National insurance development fund	1	6		18	24	25
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund		(*)		73	73	73
Railroad Retirement Board:						
Railroad retirement account				2,128	2,128	2,128
Social Security equivalent benefit account	257	739	700	2,670	3,152	3,409
Smithsonian Institution:						
John F Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Total agency borrowing from the Treasury						
Financed through public debt securities issued	2,068	-12,670	-29,006	206,410	191,672	193,740

**Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, December 1992 and Other Periods—Continued**

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
<b>Borrowing from the Federal Financing Bank:</b>						
Funds Appropriated to the President						
Foreign military sales	31	58	58	4,344	4 318	4 286
Department of Agriculture:						
Rural Electrification Administration	36	7	35	22 742	22 772	22 735
Farmers Home Administration:						
Agriculture credit insurance fund			130	12,858	12,858	12 858
Rural housing insurance fund			2,030	26,446	26,446	26 446
Rural development insurance fund				3,675	3,675	3 675
Department of Defense						
Department of the Navy				1,624	1,624	1 624
Defense agencies				48	48	48
Department of Education:						
Student Loan Marketing Association		30	30	4,820	4 790	4 790
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund				124	124	124
Department of Housing and Urban Development						
Low rent housing loans and other expenses		52	50	1,853	1,801	1,801
Community Development Grants	5	10	5	174	169	164
Department of Interior:						
Territorial and international affairs				51	51	51
Department of Transportation:						
Federal Railroad Administration	(*)	1	1	19	19	19
Department of the Treasury:						
Financial Management Service		21		125	104	104
General Services Administration:						
Federal buildings fund	270	391	3	699	821	1,091
National Aeronautics and Space Administration:						
Space flight, control and data communications			33			
Small Business Administration:						
Business loan and investment fund	10	36	45	782	756	745
Independent agencies:						
Export-Import Bank of the United States	490	490	1,458	7,692	7,692	7,202
Federal Deposit Insurance Corporation:						
Bank insurance fund			2,324	10,160	10,160	10,160
National Credit Union Administration			105			
Pennsylvania Avenue Development Corporation	6	16	10	78	87	93
Postal Service		537		9,903	10,440	10,440
Resolution Trust Corporation	1,294	9,332	5,856	46,536	38,498	37,204
Tennessee Valley Authority	7	335	1,158	9,592	9,250	9,257
Washington Metropolitan Transit Authority				177	177	177
<b>Total borrowing from the Federal Financing Bank</b>	<b>1,585</b>	<b>9,428</b>	<b>8,658</b>	<b>164,427</b>	<b>156,584</b>	<b>154,999</b>

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

No Transactions.

(\*) Less than \$500,000

Note: Details may not add to totals due to rounding

**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1992 and Other Periods**

[\$ millions]						
Classification	Net Purchases or Sales (—)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture .....	—2	—2	—1	5	5	3
Department of Commerce .....	.....	.....	( * )	8	8	8
Department of Defense—Military:						
Defense cooperation account .....	.....	—830	3,774	2,032	1,202	1,202
Department of Energy .....	—32	23	133	3,513	3,568	3,535
Department of Housing and Urban Development:						
Housing programs:						
Federal housing administration fund:						
Public debt securities .....	—300	—422	102	5,858	5,737	5,436
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	( * )	( * )	.....	6	6	6
Agency securities .....	.....	.....	.....	60	60	60
Guarantees of mortgage-backed securities:						
Public debt securities .....	20	78	116	2,699	2,756	2,777
Agency securities .....	.....	( * )	.....	62	62	62
Other .....	( * )	3	—1	245	247	247
Department of the Interior:						
Public debt securities .....	—32	192	1,265	2,333	2,557	2,525
Department of Labor .....	—2	—75	1,559	15,480	15,407	15,405
Department of Transportation .....	—15	22	36	781	818	803
Department of the Treasury .....	1,294	1,774	1,059	3,462	3,942	5,236
Department of Veterans Affairs:						
Canteen service revolving fund .....	.....	—2	2	43	41	41
Guaranty and indemnity fund .....	.....	.....	—44	.....	.....	.....
Veterans reopened insurance fund .....	21	18	16	509	506	527
Servicemen's group life insurance fund .....	6	—25	( * )	198	167	173
Independent agencies:						
Export-Import Bank of the United States .....	—29	221	23	88	338	309
Federal Emergency Management Agency:						
National insurance development fund .....	( * )	12	72	543	555	555
Federal Deposit Insurance Corporation:						
Bank insurance fund .....	833	556	—1,337	4,664	4,388	5,221
FSLIC resolution fund:						
Public debt securities .....	186	359	—433	1,319	1,491	1,677
Savings association insurance fund .....	3	1	8	340	338	341
National Credit Union Administration .....	—18	48	—184	2,392	2,459	2,441
Postal Service .....	—70	648	2,089	4,679	5,398	5,328
Tennessee Valley Authority .....	.....	—296	—747	2,239	1,943	1,943
Other .....	—1	—11	4	765	755	754
Other .....	158	221	—47	2,410	2,472	2,630
	2,020	2,512	7,467	56,611	57,103	59,123
	.....	( * )	.....	123	123	123
	2,020	2,512	7,467	56,734	57,226	59,246
Trust funds:						
Legislative Branch:						
Library of Congress .....	( * )	2	4	1	4	4
United States Tax Court .....	( * )	( * )	( * )	4	4	4
Other .....	( * )	( * )	( * )	27	27	27
The Judiciary:						
Judicial retirement funds .....	—1	3	9	193	197	196
Department of Agriculture .....	—1	—1	1	6	5	5
Department of Commerce .....	( * )	( * )	( * )	( * )	( * )	( * )
Department of Defense—Military .....	( * )	1	( * )	160	160	161
Department of Defense—Civil:						
Military retirement fund .....	—1,015	12,998	12,993	87,753	101,766	100,751
Other .....	5	136	293	1,098	1,228	1,233



**Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, December 1992 and Other Periods—Continued**

Classification	[\$ millions]					
	Net Purchases or Sales ( )			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health						
Department of Health and Human Services, except Social Security:						
Federal hospital insurance trust fund:						
Public debt securities	4,591	3,938	5,797	120,647	119,993	124,584
Federal supplementary medical insurance trust fund	5,963	5,800	1,715	18,534	18,371	24,334
Other	7	27	37	621	640	648
Department of Health and Human Services, Social Security:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	35	213	12,493	306,524	306,702	306,737
Federal disability insurance trust fund	-857	-1,697	-132	12,918	12,078	11,221
Department of the Interior:						
Public debt securities	-70	-77	48	336	328	259
Department of Labor:						
Unemployment trust fund	-108	-1,621	-1,588	35,133	33,620	33,513
Other	-13	-30	-21	52	35	22
Department of State:						
Foreign Service retirement and disability fund	375	322	301	5,999	5,946	6,321
Other	-	-	(*)	(*)	(*)	(*)
Department of Transportation:						
Highway trust fund	604	266	709	20,962	20,624	21,228
Airport and airway trust fund	161	-64	946	15,090	14,865	15,026
Other	16	53	46	1,399	1,436	1,452
Department of the Treasury	-25	-81	-45	184	128	102
Department of Veterans Affairs:						
General post fund national homes	-	-	(*)	34	34	34
National service life insurance:						
Public debt securities	463	404	318	11,310	11,251	11,714
government life insurance fund	1	-1	-5	134	132	133
Veterans special life insurance fund	60	55	47	1,406	1,400	1,460
Environmental Protection Agency	87	132	181	4,456	4,501	4,588
National Aeronautics and Space Administration	-	(*)	(*)	16	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	10,772	7,604	6,932	284,430	281,261	292,034
Employees health benefits fund	88	199	65	5,993	6,104	6,192
Employees life insurance fund	10	318	312	12,604	12,912	12,922
Retired employees health benefits fund	(*)	(*)	(*)	1	1	1
Independent agencies:						
Harry S. Truman memorial scholarship trust fund	(*)	1	-5	47	47	47
Japan-United States Friendship Commission	(*)	(*)	(*)	17	18	17
Railroad Retirement Board	-7	-44	130	11,527	11,491	11,484
Other	-1	2	4	104	107	107
Total public debt securities	21,143	28,859	41,457	959,719	967,435	988,578
Total trust funds	21,143	28,859	41,457	959,719	967,435	988,578
Grand total	23,163	31,371	48,924	1,016,453	1,024,661	1,047,824

No Transactions  
(\*) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.  
Note: Details may not add to totals due to rounding.

**Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1993**  
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Receipts:</b>														
Individual income taxes	37,288	33,099	51,172										121,559	114,007
Corporation income taxes	2,096	1,478	22,950										26,525	23,713
Social insurance taxes and contributions:														
Employment taxes and contributions	28,135	30,264	31,252										89,651	86,274
Unemployment insurance	1,034	2,270	245										3,549	3,492
Other retirement contributions	426	366	421										1,213	1,167
Excise taxes	3,670	4,082	4,014										11,766	11,491
Estate and gift taxes	1,027	954	959										2,940	2,650
Customs duties	1,666	1,503	1,539										4,708	4,424
Miscellaneous receipts	1,491	618	1,206										3,314	7,705
<b>Total—Receipts this year</b>	<b>76,833</b>	<b>74,635</b>	<b>113,757</b>										<b>265,225</b>	<b>.....</b>
(On-budget)	55,057	51,221	89,661										195,939	.....
(Off-budget)	21,776	23,414	24,096										69,286	.....
<i>Total—Receipts prior year</i>	<i>78,068</i>	<i>73,194</i>	<i>103,662</i>										<i>.....</i>	<i>254,924</i>
(On budget)	57,216	50,898	80,172										.....	188,286
(Off budget)	20,852	22,296	23,490										.....	66,638
<b>Outlays</b>														
Legislative Branch	204	211	193										608	616
The Judiciary	135	162	183										480	446
Executive Office of the President	18	22	14										54	51
Funds Appropriated to the President:														
International Security Assistance	334	3,393	521										4,247	2,238
International Development Assistance	629	260	216										1,105	1,213
Other	270	-27	77										319	489
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,653	2,277	3,344										7,274	5,665
Other	5,397	3,347	3,301										12,046	12,398
Department of Commerce	290	285	228										802	675
Department of Defense:														
Military:														
Military personnel	9,203	3,613	9,118										21,934	22,621
Operation and maintenance	6,526	7,265	8,140										21,931	21,850
Procurement	5,698	5,327	6,974										18,000	18,847
Research, development, test, and evaluation	3,002	2,752	3,337										9,092	8,444
Military construction	400	427	500										1,327	885
Family housing	219	218	264										701	713
Revolving and management funds	905	109	676										1,690	870
Defense cooperation account	-30	-3	-3										-37	-3,769
Other	25	240	-59										205	179
Total Military	25,947	19,949	28,946										74,842	70,640
Civil	2,493	2,506	2,509										7,508	6,967
Department of Education	2,334	2,675	2,664										7,672	7,269
Department of Energy	1,714	1,391	1,549										4,654	4,438
Department of Health and Human Services, except Social Security:														
Public Health Service	1,438	1,476	1,573										4,487	4,175
Health Care Financing Administration:														
Grants to States for Medicaid	6,215	5,592	6,320										18,127	16,475
Federal hospital ins. trust fund	7,299	6,555	8,117										21,971	19,071
Federal supp. med. ins. trust fund	4,851	3,773	4,985										13,609	13,065
Other	3,247	3,270	7,723										14,239	11,405
Social Security Administration	4,691	386	3,483										8,559	7,516
Administration for children and families	2,178	2,132	2,507										6,817	6,177
Other	4,271	4,269	9,835										-18,374	-14,471
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	21,530	21,508	43,838										86,876	61,235
Federal disability ins. trust fund	2,771	2,638	5,145										10,555	7,232
Other	1,523	-5	-21										-1,549	-1,708

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1993—Continued  
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
<b>Outlays—Continued</b>														
Department of Housing and Urban Development	2,591	2,053	2,232										6 876	6 137
Department of the Interior	698	500	447										1 645	1 813
Department of Justice	1,215	913	849										2 977	2 782
Department of Labor														
Unemployment trust fund	3,041	3,119	3,459										9 620	7 203
Other	626	288	410										748	1 259
Department of State	900	365	529										1 794	1 361
Department of Transportation:														
Highway trust fund	1,479	1,486	1,320										4 286	3 867
Other	1,454	1,490	1,645										4 590	4 358
Department of the Treasury:														
Interest on the public debt	17,978	22,506	51,678										92,162	91 158
Other	138	902	537										227	2,173
Department of Veterans Affairs:														
Compensation and pensions	2,623	79	2,694										5,396	5,267
National service life	37	27	51										115	181
United States government life	1	1	2										4	6
Other	1,400	1,610	1,377										4,386	4 247
Environmental Protection Agency	439	511	510										1,461	1 641
General Services Administration	165	478	734										421	282
National Aeronautics and Space Administration	1,098	1,317	1,266										3,681	3,752
Office of Personnel Management	3,090	2,586	2,986										8,662	8,682
Small Business Administration	113	95	44										252	209
Independent agencies:														
Fed Deposit Ins. Corp.:														
Bank insurance funds	97	232	848										518	3,813
Savings association fund	(*)	1	3										1	8
FSLIC resolution fund	87	339	30										282	687
Postal Service:														
Public enterprise funds (off-budget)	452	327	349										225	1,324
Payment to the Postal Service fund	69												69	158
Resolution Trust Corporation	2,578	3,628	1,392										7,598	9,452
Tennessee Valley Authority	271	307	115										692	428
Other independent agencies	2,326	1,195	1,345										4,866	4,810
Undistributed offsetting receipts:														
Employer share, employee retirement	2,498	2,511	2,522										7,532	8,007
Interest received by trust funds	443	4,952	34,461										39,856	37,013
Rents and royalties on outer continental shelf lands	12	442	261										716	664
Other	(*)	(*)											(*)	(*)
<b>Totals this year:</b>														
Total outlays	125,621	107,365	152,702										385,688	.....
(On-budget)	103,781	83,446	116,641										303,868	.....
(Off-budget)	21,841	23,919	36,061										81,821	.....
Total-surplus (+) or deficit (–)	48,788	32,730	38,945										120,463	.....
(On-budget)	48,724	32,225	26,980										107,929	.....
(Off-budget)	65	505	11,965										12,535	.....
Total borrowing from the public	1,552	61,969	21,078										81,494	89,997
Total-outlays prior year	114,660	117,878	106,199											338 737
(On-budget)	94,671	95,584	95,500											285 755
(Off-budget)	19,990	22,294	10,699											52 982
Total-surplus (+) or deficit (–) Prior year	36,592	44,684	2,537											83 813
(On-budget)	37,454	44,687	15,328											97 469
(Off-budget)	862	3	12,792											13 656

No transactions

(\*) Less than \$500,000

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of December 31, 1992

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
<b>Trust receipts, outlays, and investments held:</b>									
Airport .....	883	621	262	1,752	1,665	87	15,090	14,865	15,026
Black lung disability .....	52	53	-1	157	153	4	.....	.....	.....
Federal disability insurance .....	2,834	5,145	-2,311	7,393	10,555	-3,161	12,918	12,078	11,221
Federal employees life and health .....	.....	-80	80	.....	-416	416	18,598	19,017	19,115
Federal employees retirement .....	13,936	2,802	11,134	16,341	8,456	7,885	290,626	287,408	298,555
Federal hospital insurance .....	12,245	8,117	4,128	25,360	21,971	3,389	120,647	119,993	124,584
Federal old-age and survivors insurance .....	34,534	43,838	-9,304	77,728	86,876	-9,148	306,524	306,702	306,737
Federal supplementary medical insurance .....	10,746	4,985	5,760	19,309	13,609	5,700	18,534	18,371	24,334
Highways .....	2,096	1,507	589	4,931	4,708	223	20,962	20,624	21,228
Military advances .....	1,142	1,133	8	3,359	2,962	397	.....	.....	.....
Railroad retirement .....	365	570	-205	1,271	1,834	-564	11,527	11,491	11,484
Military retirement .....	1,032	2,091	-1,058	20,228	6,268	13,960	87,753	101,766	100,751
Unemployment .....	2,630	3,459	-830	7,587	9,620	-2,033	35,133	33,620	33,513
Veterans life insurance .....	575	24	550	641	161	480	12,850	12,783	13,308
All other trust .....	524	334	190	1,324	928	396	8,556	8,716	8,890
<b>Total trust fund receipts and outlays and investments held from Table 6-D .....</b>	<b>83,594</b>	<b>74,601</b>	<b>8,993</b>	<b>187,381</b>	<b>169,350</b>	<b>18,031</b>	<b>959,719</b>	<b>967,435</b>	<b>988,747</b>
Less: Interfund transactions .....	46,149	46,149	.....	78,422	78,422	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5 .....	37,445	28,452	8,993	108,959	90,928	18,031			
<b>Total Federal fund receipts and outlays ....</b>	<b>79,889</b>	<b>127,827</b>	<b>-47,938</b>	<b>164,596</b>	<b>303,091</b>	<b>-138,494</b>			
Less: Interfund transactions .....	18	18	.....	60	60	.....			
Federal fund receipts and outlays on the basis of Table 4 & 5 .....	79,870	127,808	-47,938	164,537	303,031	-138,494			
Less: offsetting proprietary receipts .....	3,559	3,559	.....	8,270	8,270	.....			
<b>Net budget receipts &amp; outlays .....</b>	<b>113,757</b>	<b>152,702</b>	<b>-38,945</b>	<b>265,225</b>	<b>385,688</b>	<b>-120,463</b>			

No transactions

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding



**Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, December 1992 and Other Periods**

[\$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
<b>RECEIPTS</b>			
Individual income taxes .....	51,172	121,559	114,007
Corporation income taxes .....	22,950	26,525	23,713
Social insurance taxes and contributions:			
Employment taxes and contributions .....	31,252	89,651	86,274
Unemployment insurance .....	245	3,549	3,492
Other retirement contributions .....	421	1,213	1,167
Excise taxes .....	4,014	11,766	11,491
Estate and gift taxes .....	959	2,940	2,650
Customs .....	1,539	4,708	4,424
Miscellaneous .....	1,206	3,314	7,705
<b>Total .....</b>	<b>113,757</b>	<b>265,225</b>	<b>254,924</b>
<b>NET OUTLAYS</b>			
National defense .....	30,010	77,954	73,862
International affairs .....	1,170	7,314	4,970
General science, space, and technology .....	1,571	4,593	4,355
Energy .....	525	1,661	1,629
Natural resources and environment .....	1,540	6,682	6,497
Agriculture .....	3,428	7,837	6,398
Commerce and housing credit .....	-1,874	-6,553	-4,567
Transportation .....	2,983	8,897	8,503
Community and Regional Development .....	774	2,453	2,011
Education, training, employment and social services .....	4,393	12,073	11,511
Health .....	8,191	23,632	21,807
Medicare .....	10,854	31,074	28,996
Income security .....	18,689	51,176	45,446
Social Security .....	48,983	97,430	68,467
Veterans benefits and services .....	4,148	9,969	9,783
Administration of justice .....	1,236	3,634	3,383
General government .....	2,306	4,941	4,645
Interest .....	16,559	49,170	49,712
Undistributed offsetting receipts .....	-2,783	-8,247	-8,671
<b>Total .....</b>	<b>152,702</b>	<b>385,688</b>	<b>338,737</b>

Note: Details may not add to totals due to rounding.

# Explanatory Notes

## 1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

## 2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

## 3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of

employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of accounting. Budgetary outlays of subsidy and administrative expenses are recorded in the program account. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities and activity of the financing and liquidating accounts subject to credit reform are excluded from budget outlay totals.

## 4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

## 5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 \_\_\_\_* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19 \_\_\_\_*
- The United States Budget in Brief, FY 19 \_\_\_\_*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

<sup>11</sup>The release date for the January 1993 statement will be 2:00 p.m. EST February 22, 1993.

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